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ANNUAL REPORT



MERRIMACK

New Hampshire

1982

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University of New Hampshire Library

MUNICIPAL SERVICES

Telephone Directory

James A. McSweeney-Town Manager	424-2331
David A. Hodgen-Adm. Assistant	424-2331
Assessors	424-5136
Building Inspector	424-3531
District Court	424-9916
Fire Department	424-3690 or 424-4704
Highway Garage	424-9411
Planning Board	424-3531
Police Department	424-3774 or 424-2378
Probation Department	424-9916
Public Library	424-5021
Public Works	424-5137
Selectmen	424-2331
Tax Collector	424-3651
Town Clerk	424-3651
Waste Treatment Facility	883-8196
Water District	424-9241

EMERGENCY TELEPHONE NUMBERS

Ambulance	424-2222
Fire	424-5571 or 424-5557
Police	424-2222

OFFICE HOURS

Town Clerk-Tax Collector and the Assessor's Office

Monday-Friday	9:00 a.m.-4:30 p.m.
Monday Evening*	7:00 p.m.-9:00 p.m.
Saturday	CLOSED ALL DAY

*Summer Schedule: June through September - Every other

Monday evening 7:00 p.m.-9:00 p.m. except holidays

Building Inspector	Mon.-Fri. 8:30 a.m.-4:30 p.m.
District Court	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Dump	Tues.-Sat. 8:00 a.m.-4:00 p.m.
Planning Board	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Probation Department	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Public Works	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Water District	Mon.-Fri. 8:00 a.m.-4:30 p.m.
Selectmen's Office	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Library Hours	Mon.-Thurs. 9:00 a.m.-9:00 p.m. Fri.-Sat. 9:00 a.m.-5:00 p.m.

Annual Reports
OF THE TOWN OF
MERRIMACK, N. H.

For the Year Ending June 30, 1982

**Printed by
Accurate Printing
Nashua, N.H.**

DEDICATION



Edgar Thibodeau served the Town of Merrimack as its Road Agent for 29 years, retiring on November 1, 1976. He also served as Deputy Fire Warden for 26 years and as a volunteer fire fighter for 23 years. He is an honorary member of the Merrimack Fire Department.

During Edgar's term as road agent, the town experienced tremendous growth. Merrimack had forty miles of town road in 1950, but by 1976 there were 165 miles of town road. Edgar was responsible for the maintenance and construction of town roads and he established the foundation upon which the Public Works Department was built. He was a veteran of World War II.

We are grateful to Edgar for his many years of faithful service.

Edgar Thibodeau passed away on November 25, 1982.

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TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Merrimack in the County of Hillsborough in said State, qualified to vote in town affairs:

You are hereby notified that the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School, All Purpose Room, on Baboosic Lake Road in said Merrimack on Tuesday, May 10, 1983, at eight o'clock in the forenoon for the choice of town officers elected by official ballot and other action required to be inserted on said official ballot. The polls for the election of town officers and other action required to be inserted on said ballot will open on said date at eight o'clock in the forenoon and will not close earlier than eight o'clock in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School, All Purpose Room, on Baboosic Lake Road in said Merrimack on Thursday, May 12, 1983, at seven-thirty o'clock in the evening to act on the matters not to be voted upon by official ballot.

1. To choose all necessary town officers for the ensuing year. (Vote by official ballot)
2. To choose all necessary school district officers for the ensuing year. (Vote by official ballot)
3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town zoning ordinance as follows?

Amend the ordinance Sections 2.01 (b) and 2.01.2 by rezoning a parcel of land presently designated within the residential district and the industrial district and which is situated near the west cloverleaf at the Merrimack Toll Gate and which abuts Camp Sargent Road, Amherst Road and Continental Boulevard to the commercial district.

Also by rezoning a parcel of land presently designated within the industrial district and situated on the southerly side of Amherst Road to the residential district. (Vote by official ballot)

4. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the town zoning ordinance as follows?

Amend the ordinance Sections 2.01, 2.02 and 3.02 generally by substituting in place of the commercial or business district, two separate districts: limited commercial district and general commercial district, all as shown and defined on the zoning map which by reference is made a part of this amendment.

To further establish the permitted uses in both districts and those uses permitted by special exception, as well as to adopt the general requirements of Site Plan Review, and lot and yard regulations. (Vote by official ballot)

5. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the town ordinance as follows?

Amend the ordinance Sections 2.01 and 2.02 by establishing a planned residential district within which planned unit developments may be constructed and which would meet the requirements established in Section 14; that the restriction of planned unit developments to east of the F. E. Everett Turnpike is deleted.

All as shown and defined on the Zoning Map which by reference is made a part of this amendment. (Vote by official ballot)

6. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend the ordinance Section 3.02 lot and yard regulations, District C-Industrial uses by requiring a 50-foot front yard setback.

To further amend Section 3.02 District C-Residential uses by requiring a minimum setback of 50 feet from Route 3. (Vote by official ballot)

7. Are you in favor of the adoption of Amendment No. 5 proposed by the Planning Board for the town zoning ordinance and building code as follows:

Amend the ordinance Section 10.02 by providing in Section 117.3 of the building code that fees for new construction and additions shall be based upon square footage of structure rather than volume of the structure; and to further authorize the building official to establish a fee schedule for plan examinations, inspections and building permits after holding a hearing thereon. (Vote by official ballot)

8. To see if the town will vote to rescind Warrant Article 13 passed by the 1973 annual town meeting which authorized the capital reserve bulldozer fund and to authorize that the sums of money in that reserve fund be transferred to a capital reserve fund to be established by the Board of Selectmen for the purpose of capital equipment and improvements for the sanitary landfill; that in addition to raise and appropriate the sum of \$40,000 therefore. That the Board of Selectmen are designated as agents for this fund, or act on anything relative thereto. (Recommended by the Budget Committee)

9. To see if the town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) to provide for transportation services for the elderly and handicapped residents of the Town of Merrimack. (By petition) (Recommended by the Budget Committee)

10. To see if the town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) for the purpose of renovation of the old Merrimack Police Station in compliance with building code regulations, for the purpose of utilization of that structure as an Adult Community Center. (By petition) (Recommended by the Budget Committee)
11. To see if the town will vote to raise and appropriate such sums of monies as may be necessary to defray town charges for the ensuing year:
 - a. Town officers' salary
 - b. Town officers' expenses
 - c. Election and registration expenses
 - d. Cemeteries
 - e. General Government buildings
 - f. Reappraisal of property
 - g. Planning and Zoning
 - h. Legal expenses
 - i. Advertising and regional association
 - j. Contingency fund
 - k. Historical Society
 - l. Police Department
 - m. Fire Department
 - n. Civil Defense
 - o. Building Inspection
 - p. Communications
 - q. Town maintenance
 - r. General Highway Department expenses
 - s. Highway subsidy
 - t. Equipment maintenance
 - u. Solid Waste disposal
 - v. Garbage removal
 - w. Health Department
 - x. Hospitals and ambulances
 - y. Animal control
 - z. Vital statistics
 - aa. Merrimack Valley Home Health Care
 - bb. General assistance
 - cc. Old age assistance
 - dd. Aid to be disabled
 - ee. Library
 - ff. Parks and recreation
 - gg. Patriotic purposes
 - hh. Conservation Commission
 - ii. Principal of long-term bonds and notes
 - jj. Interest expense – long-term bonds and notes
 - kk. Interest expense – Tax Anticipation Notes
 - ll. Payments to capital reserve funds
 - mm. Municipal and District Court expenses

- nn. Pennichuck Water Works
- oo. Municipal sewer department

(See budget detail) (Recommended by the Budget Committee)

12. To see if the town will authorize the selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.
13. To see if the town will vote to raise and appropriate the sum of two thousand eight hundred eighty one dollars (\$2,881) as the town's share of town road aid, apportionment A. The State of New Hampshire to contribute nineteen thousand two hundred five dollars (\$19,205) as the state share provided by law, or act on anything relative thereto.)Recommended by the Budget Committee)
14. To see if the town will vote to raise and appropriate three thousand six hundred twenty dollars (\$3,620) for town road aid apportionment "B" funds pursuant to the provisions of RSA 235:23 or act on anything relative thereto. (Recommended by the Budget Committee)
15. To see if the town will vote to authorize the Board of Selectmen to offset Department of Public Works Highway Division budgeted items with anticipated highway subsidy funds estimated to be sixty-four thousand four hundred eighty dollars (\$64,480) in accordance with RSA 235:35 or act on anything relative thereto. (Recommended by the Budget Committee)
16. To see if the town will vote to raise and appropriate the sum of forty-one thousand five hundred seventy-four dollars (\$41,574) to reconstruct the intersection of Baboosic Lake Road and Route 3 and to offset this expenditure with anticipated additional highway subsidy funds or act on anything relative thereto. (Recommended by the Budget Committee)
17. To see if the town will vote to appropriate and authorize the withdrawal from the revenue sharing fund the sum of twenty-five thousand dollars (\$25,000) as a portion of the town's share of the reconstruction of Route 3 and Bedford Road or act on anything relative thereto. (Recommended by the Budget Committee)

18. To see if the town will vote to authorize the withdrawal from the revenue sharing fund for use as setoffs against budgeted appropriations in the amount indicated and set forth below and, further, to authorize the Board of Selectmen to make pro rata reductions in the amounts if estimated entitlements are reduced, or take any other action hereon:

General Government	\$56,250
Police Department	56,250
Fire Department	56,250
Highway Department	56,250

19. To see if the town will vote to raise and appropriate the sum of Fifty-five hundred dollars (\$5,500) for a hydrological study for both Baboosic Lake and Naticook Lake to be performed by the University of New Hampshire. (By petition) (Recommended by the Budget Committee)

20. To see if the town will vote to rescind the unused portion of the incinerator bond authorization in the amount of four million five hundred eighty thousand dollars (\$4,580,000), said authorization having been passed on September 5, 1974 (\$3,700,000) and on March 7, 1975 (\$1,990,000). (Recommended by the Budget Committee)

21. To see if the town will vote to rescind the unused portion of the compost facility bond authorization in the amount of seven hundred thousand dollars(\$700,000), said authorization having been passed on May 12, 1981 (\$700,000). (Recommended by the Budget Committee)

22. To see if the town will discontinue that portion of Greens Pond Road which runs across and bisects an approximately fifty-five acre parcel of land in Merrimack, New Hampshire (the “Premises”), identified as Map 3c, parcels 74 and 40 on the tax map, being a portion of Greens Pond Road lying between Naticook Brook and Continental Boulevard more particularly described as follows:

Beginning at a point at an internal corner located on the southwesterly portion of the Premises and running in a generally easterly direction across the Premises to a point at an internal corner located on the northeasterly portion of the Premises;

Meaning and intending to describe that portion of Greens Pond Road which runs across the Premises between the above-described points;

provided, however, that such a discontinuance shall be effective only after the relocation of Greens Pond Road in accordance with a plan approved by both the Merrimack Village District and by the Merrimack Planning Board, such relocation expense to be borne by the developer. (By petition)

23. To see if the town will vote to discontinue Bowers Lane in its entirety.
(By petition)
24. To see if the town will vote to authorize the Board of Selectmen to sell and convey the Harris Land, currently owned by the Town of Merrimack and situated in the Town of Bedford, either by public auction or at a private sale and under such terms and conditions as the Board of Selectmen may deem appropriate. This authorization to remain in effect until the Harris Land has been sold or unless rescinded by future action of the town.
25. To see if the town will vote to adopt an ordinance pertaining to amusement devices, in accordance with the provisions of RSA 31:41-d, as follows:

Ordinance

In accordance with the provisions of RSA 31:41-d, the Town of Merrimack hereby adopts the following ordinance to regulate amusement devices:

Section 1. Definition of Terms:

- A. The term "Amusement Device" shall mean any machine which, upon the insertion of a coin, slug, token, or similar object, may be operated by the public generally for use as a game, entertainment or amusement, whether or not registering a score. It shall include such devices as electronic games, pinball machines, skill ball, mechanical grab machines and all games, operations, or transactions similar thereto under whatever name they may be designated. The term does not include vending machines in which are not incorporated gaming or amusement features, nor does the term include any coin-operated musical devices or rides.
- B. The terms "person," "Firm," "Corporation," or "association" shall include any of those entities or combinations thereof owning an amusement device, or maintaining an establishment where one or more amusement devices are available for use by the public, or having control over such establishment.

Section 2. Restriction on Number of Devices: No person, firm, corporation or association shall display for public patronage or keep for public operation any more than five amusement devices at each separate business or premises.

Section 3. Penalty: Any person, firm, corporation or association found to have violated this Ordinance shall be guilty of a violation and, upon conviction thereof, shall be punished by a fine of not more than one hundred (\$100.00) dollars for each offense; and a separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

Section 4. Effective Date and Duration: This ordinance shall take effect immediately upon passage, and shall be in effect until repealed, amended or modified by vote of a subsequent town meeting.

26. To see if the town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of New Hampshire and to the health and welfare of the people of New Hampshire.

These actions shall include:

1. Reduce by at least half the major cause of acid rain, sulfur dioxide emissions, by the year 1990.
2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to this same goal.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation and to the President of the United States. (By petition)

Given under our hands and seal this 21st day of April in the year of Our Lord nineteen hundred and eighty-three.

Nancy R. Gagnon
Frederick G. Ahrens
David L. Jordan
Donald H. Botsch
Robert W. Brundige

A true copy of Warrant, Attest:

Nancy R. Gagnon
Frederick G. Ahrens
David L. Jordan
Donald H. Botsch
Robert W. Brundige

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF Merrimack N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1983 to December 31, 1983 or for Fiscal

Year From July 1, 1983 to June 30, 1984

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date April 7, 1983

Martin J. Plante
Wayne J. Bellamy
Robert E. Spivey
Robert S. Lessner
Robert M. Kelley

PURPOSES OF APPROPRIATION (RSA 31:4)

GENERAL GOVERNMENT

	Actual Appropriations 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee Recommended 1983 (1983-84)	Not Recommended
1. Town Officers Salary	129,546	148,148	148,148	
2. Town Officers Expenses	289,621	271,489	271,489	
3. Election and Registration Expenses	5,205	3,825	5,475	
4. Cemeteries	8,090	9,500	9,500	
5. General Government Buildings	55,644	56,451	56,451	
6. Reappraisal of Property	80,438	90,629	90,561	
7. Planning and Zoning	58,656	57,684	70,684	
8. Legal Expenses	41,130	56,710	56,710	
9. Advertising and Regional Association	5,392	6,622	6,622	
10. Contingency Fund	20,000	20,000	37,682	
11. Historical Society	250	250	250	
12.				
13.				
14.				

PUBLIC SAFETY

15. Police Department	880,682	948,022	948,022	
16. Fire Department	533,590	596,072	575,690	
17. Civil Defense	3,220	2,760	2,760	
18. Building Inspection	70,237	87,469	87,469	
19. Communications	96,258	83,807	83,807	

PURPOSES OF APPROPRIATION (RSA 31:4)			
	Actual Appropriations 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee Recommended 1983 (1983-84) Not Recommended
20.			
21.			
22.			
HIGHWAYS, STREETS & BRIDGES			
23. Town Maintenance	618,384	646,602	678,552
24. General Highway Department Expenses	80,930	87,226	87,226
25. Town Road Aid	6,515	6,501	6,501
26. Highway Subsidy	57,730	64,480	64,480
27. Equipment Maintenance	64,985	67,803	67,803
28. Additional Highway Subsidy	45,790	41,574	41,574
29.			
30.			
SANITATION			
31. Solid Waste Disposal	70,315	65,891	65,891
32. Garbage Removal			
33.			
34.			
35.			
36.			

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee Recommended 1983 (1983-84)	Not Recommended
HEALTH					
37.	Health Department	3,662	2,728	2,728	
38.	Hospitals and Ambulances	62,009	62,968	63,218	
39.	Animal Control				
40.	Vital Statistics				
41.	Merrimack Valley Home Hlth. Care	20,798	21,422	21,422	
42.					
43.					
WELFARE					
44.	General Assistance	31,285	51,970	51,970	
45.	Old Age Assistance	8,000	10,000	10,000	
46.	Aid to Disabled				
47.					
48.					
CULTURE AND RECREATION					
49.	Library	184,923	212,202	212,202	
50.	Parks and Recreation	49,827	48,172	55,902	
51.	Patriotic Purposes	2,750	2,950	2,950	
52.	Conservation Commission	770	970	1,150	
53.	Veterans Memorial Park	250,000	—	—	

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee Recommended 1983 (1983-84)	Not Recommended
54.					
55.					
56.					
DEBT SERVICE					
57.	Principal of Long-Term Bonds & Notes	870,000	870,000	870,000	
58.	Interest Expense - Long-Term Bonds & Notes	492,035	447,975	447,975	
59.	Interest Expense - Tax Anticipation Notes	50	50	50	
60.	Fiscal Charges on Debt				
61.					
62.					
CAPITAL OUTLAY					
63.	Turkey Hill Road Intersection	33,000	—	—	
64.	Baboosic Lake Rd. So. Reconstruction	104,000	—	—	
65.	Seaverns Bridge Replacement	90,000	—	—	
66.	Route 3/Bedford Rd. Intersection	—	25,000	25,000	
67.	Sanitary Landfill Capital Reserve Fund	—	40,000	40,000	
68.					
69.					

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Budget Committee Recommended 1983 (1983-84)	Not Recommended
OPERATING TRANSFERS OUT					
70.	Payments to Capital Reserve Funds	92,000	147,000	147,000	
71.	Municipal and District Court Expenses	84,294	100,021	100,021	
72.					
73.					
74.					
75.					
MISCELLANEOUS					
76.	Municipal Water Department	26,457	29,103	29,103	
77.	Municipal Sewer Department	1,386,921	1,442,814	1,442,814	
78.	FICA, Retirement & Pension Contributions				
79.	Insurance				
80.	Unemployment Compensation				
81.	Elderly & Handicapped Transportation	—	—	3,000	
82.	Souhegan Valley Workshop	500	500	500	
83.	Adult Community Center Renovation	—	—	15,000	
84.	Hydrological Lake Study	—	—	5,500	
85.	TOTAL APPROPRIATIONS	<u>7,015,889</u>	<u>6,935,360</u>	<u>7,010,852</u>	

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 134) 4,495,947
Amount of Taxes to be Raised (Exclusive of School and County Taxes) 2,514,905

SOURCES OF REVENUE				
	Estimated Revenues 1982 (1982-83)	Actual Revenues 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Estimated Revenues 1983 (1983-84)
TAXES				
86. Resident Taxes	100,640		100,900	100,900
87. National Bank Stock Taxes	100		50	50
88. Yield Taxes	5,000		2,000	2,000
89. Interest and Penalties on taxes	100,000		193,250	193,250
90. Inventory Penalties	—		—	—
91. Franchise Taxes	—		5,000	5,000
92. Land Use Tax	5,000		5,000	5,000
INTERGOVERNMENTAL REVENUES				
93. Meals and Rooms Tax	154,458		154,458	154,458
94. Interest and Dividends Tax	55,447		55,447	55,447
95. Savings Bank Tax	43,546		43,546	43,546
96. Highway Subsidy	57,730		64,480	64,480
97. Railroad Tax	—		—	—
98. Town Road Aid	7,890		—	—
99. Class V Highway Maintenance (Duncan)	—		—	—
100. State Aid Water Pollution Projects	309,986		296,517	296,517
101. Reimb. a/c State-Federal Forest Land	—		—	—
102. Other Reimbursements	—		—	—
103. Additional Highway Subsidy	45,790		41,574	41,574
104. Motor Vehicle Fees	42,046		—	—

SOURCES OF REVENUE				
	Estimated Revenues 1982 (1982-83)	Actual Revenues 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Estimated Revenues 1983 (1983-84)
105. Business Profits Tax	48,237		45,461	45,461
106.				
107. Federal Grants				
108.				
109.				
110.				
111. Transfer from Debt Service Fund	174,104		168,205	168,205
LICENSES AND PERMITS				
112. Motor Vehicle Permit Fees	450,000		500,000	500,000
113. Dog Licenses	6,000		6,000	6,000
114. Business Licenses, Permits and Filing Fees	30,000		64,386	64,386
115. Boat Tax	—		25	25
116.				
117.				
CHARGES FOR SERVICES				
118. Income from Departments	135,000		186,934	186,934
119. Rent of Town Property	3,600		3,600	3,600
120. District Court	45,000		66,000	66,000
121.				
122.				

SOURCES OF REVENUE				
	Estimated Revenues 1982 (1982-83)	Actual Revenues 1982 (1982-83)	Selectmen's Budget 1983 (1983-84)	Estimated Revenues 1983 (1983-84)
MISCELLANEOUS REVENUES				
123. Interest on Deposits	400,000		302,500	302,500
124. Sale of Town Property	—		—	—
125. Contributions - Veterans Memorial Park	250,000		—	—
126. Gift - Seaverns Bridge Replacement	90,000		—	—
OTHER FINANCING SOURCES				
127. Proceeds of Bonds and Long-Term Notes	—		—	—
128. Income from Water and Sewer Departments	1,436,921		1,492,814	1,492,814
129. Withdrawal from Capital Reserve	—		—	—
130. Revenue Sharing Fund	198,000		250,000	250,000
131. Fund Balance	96,000		200,000	200,000
132. Payment in Lieu of Taxes	246,289		246,300	246,300
133. Transfer from Trust Fund	6,000		1,500	1,500
134. TOTAL REVENUES AND CREDITS	<u>4,542,784</u>		<u>4,495,947</u>	<u>4,495,947</u>



Town of Merrimack, New Hampshire 03054

TO: CITIZENS OF MERRIMACK
MERRIMACK BUDGET COMMITTEE
BOARD OF SELECTMEN

FROM: James A. McSweeney, Town Manager

RE: General Budget Information 1983-84

DATE: April 8, 1983

The proposed municipal operating budget for 1983-84 is being submitted to you for your consideration. This budget document covers the fiscal period July 1, 1983, through June 30, 1984. The budgets detailed in this document by departments, division, programs and line item estimate proposed expenditures totalling \$6,874,277 (\$400,193 above 1982-83 appropriations). **These figures represent a 6.18% increase in proposed expenditures over the 1982-83 appropriations. The proposed operating budget total after removing the "self-supporting budgets" (Sewer and Compost) reflects an increase of \$344,300 or 6.84% over the current 1982-83 operating budget.**

REVENUE:

As illustrated below, state aid has been steadily declining in recent years, and this trend will apparently continue through 1983-84. On January 4, the Legislature's Advisory Budget Control Committee and Acting Governor Roy ordered a 4% reduction in all state agency general fund expenditures for 1982-83. This action will produce a decrease of \$18,387 in our 1983-84 business profits tax distributions and possible reductions in school aid and Water Supply and Pollution Control grants. Only the \$18,387 reduction has been reflected in estimated revenues for 1983-84. The recently adopted state budget reportedly reflects a further decrease in state aid to municipalities, but the impact of this latest cut on Merrimack's revenues has not yet been determined. Such uncertainties relative to state aid, as well as wildly fluctuating interest rates and the possibility that the federal revenue sharing program may be discontinued, have made it extremely difficult to accurately estimate total municipal revenues for 1983-84. Nevertheless, the revenue projections on pages 17-19 represent our best estimate on the basis of currently available data.

STATE AID DECLINE

	1979-80	1980-81	1981-82	1982-83
	Actual	Actual	Actual	Estimated
Meals and room tax	163,964	169,996	103,069	154,458
Interest and dividends tax	110,895	145,984	182,567	55,447
Savings bank tax	21,674	26,614	36,967	43,546
Business profits tax	697,776	536,719	400,944	319,452
Motor vehicle fee transfers	—	—	—	42,046
Water supply and pollution control grants	366,120	341,937	319,891	309,986
Highway subsidy and town road aid	87,116	112,592	82,232	111,410
Miscellaneous	22,902	5,500	89	—
Total direct state aid	1,470,447	1,339,342	1,125,759	1,036,345
Motor vehicle registrations	368,085	399,121	474,476	450,000
Grand Total	<u>1,838,532</u>	<u>1,738,436</u>	<u>1,600,235</u>	<u>1,486,345</u>

PROPERTY VALUATION:

We are projecting an overall property valuation increase of approximately five million dollars (as of December 1, 1982). It is anticipated at this time that our current valuation of \$388,768,000 will increase to \$394,000,000 as of April 1, 1983. This represents a 1.35% increase in the town's net assessed valuation. This fact, combined with the projected increase in spending could have a substantial effect toward our goal of stabilizing our tax rate. Our efforts to **"manage more with less"** have paid dividends in the last several years. This can be evidenced by the chart on the following page, entitled **COMPARATIVE TAX RATE AND VALUATION IN DOLLARS**. Can we continue this stabilization and maintain our accustomed level of services? Therein is our challenge and goal for the ensuing budget year.

DEBT SERVICE:

In 1982-83 Debt Service totalled \$877,995 (net effect on tax rate). In 1983-84, the proposed amount totals \$853,303. The reduction of interest costs in debt service is the reason for the decrease in this amount.

PERSONNEL:

Some minor shifting of personnel and the shifting of positions in various budgets will occur in an attempt to better utilize the positions and to continue to improve our accountability in several areas. Three new full-time personnel and three part-time positions are being recommended in the 1983-84 budget.

PERSONNEL BENEFITS AND WAGES:

The budget proposal before you includes a 4% wage adjustment, to be effective July 1, 1983. A 4% merit increase has also been included. This, of course, has been figured to be effective on individual anniversary dates. As usual the award or the merit will depend on the success of the employee's annual review. The Library budget reflects the same idea, however, the percentages involved are 3% adjustment and 5% merit. All of these adjustments are for non-union personnel. Wages with the various bargaining units—Police IBPO, Fire IAFF, and Public Works AFSCME—were still involved in the collective bargaining process at this writing.

GENERAL INFORMATION:

It was stated last year that, “Our spending level in the operation and maintenance portion of the budget has decreased dramatically over the last several years. For example, in the proposed budget for 1980-81 increased spending at that time was \$1.1 million, with the greatest share of that increase attributed to debt service and general increase in prices. In 1981-82, our spending level increase dropped to \$491,711 over the 1980-81 budget year” . . . The spending level for 1982-83 further decreased spending by \$417,944. At this point in time, the spending level for the ensuing year, as recommended in the Budget Process, has increased by \$400,193 over the amount budgeted for 1982-83. The increase, we believe, is necessary if we are to continue a level of service that we are accustomed to (along with the additional personnel to provide some added services previously referred to).

The several year period of decreased/spending levels can be somewhat reflected in the history of the town's share of the tax dollar, as shown below. It appears that another drop in the 1983 level will occur.

	1978 (18 months)	1979 (12 months)	1980 (12 months)	1981 (12 months)	1982 (12 months)
Town 's share of tax rate	32.8%	28.4%	26.1%	23.1%	23.8%

The information below shows the effort and the results that have ocured from the use of the tax dollar that has had to be raised to provide municipal and other services.

COMPARATIVE TAX RATE AND VALUATION IN DOLLARS

Year	School Tax Rate	School Tax Dollar	TOWN TAX RATE	TOWN TAX DOLLAR	County Tax Rate	County Tax Dollar
1977	40.70	5,422,272	20.80	2,771,087	2.00	266,450
1978	39.20	5,730,673	16.40	2,397,526	2.20	321,619
1979	16.90	5,890,768	6.40	2,230,823	1.20	418,279
1980	19.00	6,837,426	6.20	2,231,160	1.30	467,824
1981	20.90	7,595,784	6.70	2,435,012	1.40	508,808
1982	19.90	7,736,482	6.70	2,604,745	1.60	622,029

We have accomplished tight controls on our spending procedures, and we will continue to improve them. We believe that with the proposed 1983-84 budget, which you are about to consider, that we will be able to improve our delivery of services as well as saving dollars in the long run.

We have spent countless hours in the preparation of this budget document. Reductions have been made in many areas. The reductions* made, in our opinion, should not drastically affect the delivery of services, but should challenge the ability of all to improve these services at reduced costs.

With the positive steps outlined in our proposed operating budget and the continued positive and progressive thinking, we can continue to see our goal through; one of “managing more with less.”

Sincerely,
James A. McSweeney

* Over \$200,000 in reduction from the original department requests have been made.

**TOWN OF MERRIMACK
PROPOSED BUDGET 1983/84**

GENERAL GOVERNMENT

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-01-000-00	General Govt.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-01-101-00	Town Officials	15,525.11	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	
18-01-102-00	Clerical Salaries	37,965.52	23,361.00	23,942.00	23,942.00	25,505.00	25,505.00	
18-01-103-00	Super/Prof. Salaries	21,586.63	23,114.00	23,950.00	23,950.00	25,483.00	25,483.00	
18-01-111-00	Overtime	217.12	875.00	1,439.00	1,439.00	1,439.00	1,439.00	
18-01-122-00	Insurance		39,322.00	15,829.00	25,249.00	26,905.00	26,905.00	
18-01-125-00	Social Security		3,172.00	3,540.00	3,540.00	3,762.00	3,762.00	
18-01-128-00	Town Retirement		40,000.00	3,718.00	3,718.00	3,828.00	3,828.00	
	SERIES 1 TOTAL	75,294.38	140,844.00	83,418.00	92,838.00	97,922.00	97,922.00	.00
18-01-201-00	Office Supplies	978.46	2,090.00	3,180.00	3,180.00	3,180.00	3,180.00	
18-01-212-00	Rental Equip.	15.00	50.00	50.00	50.00	50.00	50.00	
18-01-220-00	Printing	5,331.21	5,650.00	5,780.00	5,680.00	5,680.00	5,680.00	
18-01-230-00	Postage	1,275.92	2,090.00	2,101.00	2,101.00	2,101.00	2,101.00	
18-01-260-00	Telephone	2,535.88	2,382.00	3,175.00	3,175.00	3,175.00	3,175.00	
18-01-270-00	Dues & Fees	3,151.37	13,293.00	9,627.00	9,700.00	9,700.00	10,200.00	
18-01-280-00	Insurance	7,681.90	5,000.00	5,956.00	5,956.00	5,956.00	5,956.00	
18-01-290-00	Legal Expense	19,465.90	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	
18-01-291-00	Legal Exp.-P.B.	15,595.70	11,400.00	9,408.00	22,167.00	22,167.00	22,167.00	
18-01-292-00	Legal Exp.-ZBA	3,527.10	4,076.00	5,652.00	5,652.00	5,652.00	5,652.00	
18-01-293-00	Legal Exp.-G.G. Lit.	7,803.46	7,654.00	14,940.00	14,940.00	10,891.00	10,891.00	
	SERIES 2 TOTAL	67,361.90	71,685.00	77,869.00	90,601.00	86,552.00	87,052.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-01-300-00	Travel & Mtgs.	511.34	1,250.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-01-334-00	Maint.-Equip.	299.15	990.00	930.00	1,080.00	1,080.00	1,080.00	
18-01-351-00	Consultants	8,750.00	10,500.00	14,500.00	14,500.00	9,500.00	9,500.00	
18-01-352-00	Education & Trng.	279.25	150.00	300.00	150.00	150.00	150.00	
18-01-353-00	Computer	27,456.29	30,412.00	30,020.00	30,320.00	30,320.00	30,320.00	
18-01-359-00	Other Outside Serv.	8,771.09	8,300.00	20,350.00	20,350.00	15,350.00	15,350.00	
18-01-362-00	Pennichuck Water Works	26,510.02	26,457.00	29,103.00	29,103.00	29,103.00	29,103.00	
18-01-393-00	Conservation Comm.	595.00	770.00	1,445.00	970.00	970.00	1,150.00	
SERIES 3 TOTAL		73,172.14	78,829.00	97,648.00	97,473.00	87,473.00	87,653.00	.00
18-01-402-00	M.V.H.H.C.	14,472.00	20,798.00	21,422.00	21,422.00	21,422.00	21,422.00	
18-01-406-00	Civil Defense	821.38	3,220.00	2,992.00	2,760.00	2,760.00	2,760.00	
18-01-407-00	Historical Society	250.00	250.00	250.00	250.00	250.00	250.00	
18-01-408-00	Flood Damage	.00	1,000.00	1,000.00	.00	.00	.00	
18-01-410-00	Election & Reg.	3,151.26	4,700.00	3,200.00	3,200.00	3,200.00	4,850.00	
18-01-411-00	Health Officer		3,662.00	3,248.00	2,728.00	2,728.00	2,728.00	
18-01-420-00	Advertising	1,116.18	600.00	1,596.00	1,596.00	1,596.00	1,596.00	
18-01-460-00	Misc. Operating Exp.	291.34	400.00	559.00	559.00	559.00	559.00	
18-01-461-00	Contingency	.00	20,000.00	20,000.00	20,000.00	20,000.00	37,682.00	
SERIES 4 TOTAL		20,102.16	54,630.00	54,267.00	52,515.00	52,515.00	71,847.00	.00
18-01-504-00	Office Equipment	2,700.64	2,340.00	1,175.00	1,175.00	400.00	400.00	
SERIES 5 TOTAL		2,700.64	2,340.00	1,175.00	1,175.00	400.00	400.00	.00
REVENUES GENERATED		238,631.22	348,328.00	314,377.00	334,602.00	324,862.00	344,874.00	
YTD — 01-31-83		36,234.00	11,674.00	--	27,462.00	27,462.00	35,762.00	

ASSESSING DEPARTMENT

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-02-000-00	Assessing Dept.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-02-102-00	Clerical Salaries	20,147.34	21,544.00	21,506.00	21,506.00	22,962.00	22,962.00	
18-02-103-00	Super/Prof. Salaries	29,267.17	38,486.00	36,686.00	36,686.00	41,033.00	41,033.00	
18-02-104-00	Hourly Wages	319.20	.00	.00	.00	.00	.00	
18-02-111-00	Overtime	.00	400.00	450.00	.00	.00	.00	
18-02-122-00	Insurance		5,100.00	5,880.00	5,302.00	5,933.00	5,933.00	
18-02-125-00	Social Security		4,049.00	4,208.00	4,175.00	4,592.00	4,592.00	
18-02-128-00	Retirement	.00	.00	4,000.00	4,000.00	4,000.00	4,000.00	
	SERIES 1 TOTAL	49,733.71	69,579.00	72,730.00	71,669.00	78,520.00	78,520.00	.00
18-02-201-00	Office Supplies	650.91	800.00	1,540.00	1,540.00	1,540.00	1,540.00	
18-02-203-00	Operating Supplies	353.35	600.00	500.00	500.00	500.00	500.00	
18-02-220-00	Printing	100.29	115.00	200.00	200.00	200.00	200.00	
18-02-230-00	Postage	736.43	550.00	500.00	200.00	200.00	200.00	
18-02-250-00	Gas & Oil		390.00	427.00	427.00	427.00	359.00	
18-02-260-00	Telephone	1,284.10	1,215.00	2,018.00	1,700.00	1,700.00	1,700.00	
18-02-270-00	Dues & Fees	95.00	260.00	270.00	270.00	270.00	270.00	
18-02-280-00	Insurance		350.00	350.00	350.00	350.00	350.00	
	SERIES 2 TOTAL	3,220.08	4,280.00	5,805.00	5,187.00	5,187.00	5,119.00	.00
18-02-300-00	Travel & Meetings							
18-02-332-00	Maint.- Vehicles	2,047.32	1,000.00	1,200.00	945.00	945.00	945.00	
18-02-334-00	Equipment Maint.	252.39	254.00	254.00	150.00	150.00	150.00	
18-02-350-00	Outside Services	.00	3,900.00	3,600.00	254.00	254.00	254.00	
18-02-352-00	Education & Training	452.70	1,125.00	1,395.00	3,600.00	3,600.00	3,600.00	
	SERIES 3 TOTAL	2,752.41	6,429.00	6,599.00	5,944.00	5,944.00	5,944.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-02-420-00	Advertising	57.00	150.00	150.00	150.00	150.00	150.00	
	SERIES 4 TOTAL	57.00	150.00	150.00	150.00	150.00	150.00	.00
18-02-504-00	Office Equipment	243.80	.00	828.00	828.00	828.00	828.00	
	SERIES 5 TOTAL	243.80	.00	828.00	828.00	828.00	828.00	.00
		56,007.00	80,438.00	86,112.00	83,778.00	90,629.00	90,561.00	.00
REVENUES GENERATED		481.00	618.00*	--	620.00	620.00	620.00	

*YTD 01-31-83

FIRE DEPARTMENT

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-03-000-00	Fire Department	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-03-102-00	Clerical Salaries	11,515.33	14,349.00	14,552.00	12,542.00	15,472.00	15,472.00	
18-03-103-00	Super/Prof. Salaries	57,909.98	62,514.00	67,209.00	67,209.00	70,328.00	126,680.00	
18-03-104-00	Hourly Wages	223,373.42	239,565.00	244,768.00	244,768.00	252,647.00	184,878.00	
18-03-107-00	Part-time Wages	15,026.70	21,000.00	17,000.00	17,000.00	17,000.00	17,000.00	
18-03-112-00	Overtime	19,798.52	20,000.00	30,000.00	27,000.00	28,620.00	27,000.00	
18-03-122-00	Insurance		63,575.00	76,828.00	75,664.00	79,970.00*	74,311.00	
18-03-125-00	Social Security		2,382.00	2,264.00	2,120.00	2,330.00	2,330.00	
18-03-128-00	Insurance-NHRS	34,922.34	38,024.00	53,383.00	52,926.00	54,548.00	52,862.00	
	SERIES 1 TOTAL	362,546.29	461,409.00	506,004.00	499,229.00	520,915.00	500,533.00	.00
18-03-201-00	Office Supplies	651.35	923.00	740.00	740.00	740.00	740.00	
18-03-202-00	Maint. Supplies	830.49	1,598.00	1,809.00	1,654.00	1,654.00	1,654.00	
18-03-203-00	Operating Supplies	1,415.74	1,566.00	1,233.00	1,233.00	1,233.00	1,233.00	
18-03-204-00	Uniforms	6,560.83	6,434.00	8,029.00	6,762.00	6,762.00	6,762.00	
18-03-220-00	Printing	453.28	450.00	1,050.00	550.00	550.00	550.00	
18-03-230-00	Postage	196.30	350.00	325.00	325.00	325.00	325.00	
18-03-241-00	Electricity	3,984.42	4,428.00	4,512.00	4,512.00	4,512.00	4,512.00	
18-03-242-00	Gas	957.95	830.00	1,180.00	1,180.00	1,180.00	1,180.00	
18-03-243-00	Heating Oil	4,757.35	4,950.00	5,000.00	5,000.00	5,000.00	5,000.00	
18-03-244-00	Water	166.50	195.00	255.00	255.00	255.00	255.00	
18-03-245-00	Sewer	106.26	145.00	145.00	145.00	145.00	145.00	
18-03-250-00	Gas & Oil	5,818.90	7,000.00	6,722.00	6,722.00	6,112.00	6,112.00	
18-03-260-00	Telephone	4,800.02	4,810.00	7,578.00	6,462.00	6,262.00	6,262.00	
18-03-270-00	Dues & Fees	657.95	660.00	755.00	755.00	755.00	755.00	
18-03-280-00	Insurance	5,578.00	6,000.00	6,243.00	6,243.00	6,243.00	6,243.00	
	SERIES 2 TOTAL	36,935.34	40,339.00	45,576.00	42,538.00	41,728.00	41,728.00	.00

*Corrected error — not BOS increase

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-03-300-00	Travel and Meetings	798.12	800.00	1,150.00	1,150.00	1,150.00	1,150.00	
18-03-321-00	Maint. Bldg. & Gr.	2,373.88	1,150.00	2,745.00	1,250.00	1,250.00	1,250.00	
18-03-331-00	Maint. Machinery	896.12	990.00	300.00	300.00	300.00	300.00	
18-03-332-00	Maint. Vehicles	12,457.16	6,600.00	7,257.00	7,257.00	7,257.00	7,257.00	
18-03-334-00	Maint. Office Equip.	70.00	100.00	300.00	300.00	300.00	300.00	
18-03-335-00	Maint. Communications	1,870.51	2,400.00	2,300.00	2,300.00	2,300.00	2,300.00	
18-03-336-00	Maint. Other	2,523.18	3,250.00	4,350.00	4,350.00	4,350.00	4,350.00	
18-03-351-00	Consultants	.00	.00	.00	.00	2,000.00	2,000.00	
18-03-352-00	Education & Training	3,792.60	4,162.00	4,877.00	3,731.00	3,731.00	3,731.00	
18-03-358-00	Dive Squad	1,330.36	2,010.00	1,219.00	755.00	905.00	905.00	
	SERIES 3 TOTAL	26,111.93	21,462.00	24,498.00	21,393.00	23,543.00	23,543.00	.00
18-03-406-00	Rescue	726.16	360.00	480.00	480.00	480.00	480.00	
18-03-420-00	Advertising	100.90	200.00	200.00	200.00	200.00	200.00	
18-03-460-00	Physical Exams	1,399.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
	SERIES 4 TOTAL	2,226.06	2,360.00	2,480.00	2,480.00	2,480.00	2,480.00	.00
18-03-504-00	Office Equipment		1,890.00	859.00	540.00	540.00	540.00	
18-03-506-00	Communications Equip.	2,769.00	2,425.00	13,175.00	11,625.00	3,025.00	3,025.00	
18-03-508-00	Operating Equip.	5,769.51	3,705.00	11,291.00	3,841.00	3,841.00	3,841.00	
18-03-552-00	Capital Reserve	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
	SERIES 5 TOTAL	20,538.51	23,020.00	40,325.00	31,006.00	22,406.00	22,406.00	.00
		448,358.13	548,590.00	618,883.00	596,646.00	611,072.00	590,690.00	.00
	REVENUES GENERATED	685.00	247.00*	.00	400.00	400.00	400.00	

*YTD 01-31-83

POLICE DEPARTMENT

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-04-000-00	Police Dept.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-04-102-00	Clerical Salaries	36,222.23	41,217.00	40,296.00	40,296.00	43,083.00	43,083.00	
18-04-103-00	Super/Prof. Salaries	102,317.83	107,403.00	111,506.00	111,506.00	118,617.00	118,617.00	
18-04-104-00	Hourly Wages	295,945.61	338,892.00	370,742.00	355,509.00	356,132.00	356,132.00	
18-04-107-00	Part-time Wages	26,430.06	28,954.00	43,457.00	32,302.00	36,862.00*	36,862.00	
18-04-108-00	Outside Details	48,142.60	37,500.00	55,500.00	55,500.00	55,500.00	55,500.00	
18-04-112-00	Overtime-NHRS	16,615.40	21,500.00	37,238.00	20,574.00	20,574.00	20,574.00	
18-04-122-00	Insurance		78,656.00	100,030.00	98,934.00	99,583.00	99,583.00	
18-04-125-00	Social Security		2,055.00	3,852.00	3,083.00	3,132.00	3,132.00	
18-04-128-00	Town Retirement	71,309.00	78,873.00	89,084.00	82,847.00	84,441.00	84,441.00	
	SERIES 1 TOTAL	596,982.73	735,050.00	851,705.00	800,551.00	817,924.00	817,924.00	.00
18-04-201-00	Office Supplies	2,366.13	2,000.00	3,522.00	2,600.00	2,600.00	2,600.00	
18-04-203-00	Operating Supplies	6,552.18	7,000.00	7,129.00	7,129.00	7,129.00	7,129.00	
18-04-204-00	Uniforms	8,025.25	8,100.00	8,650.00	7,900.00	7,900.00	7,900.00	
18-04-206-00	Bicycle Reg.	.00	300.00	.00	.00	.00	.00	
18-04-220-00	Printing	1,913.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
18-04-230-00	Postage	782.61	1,000.00	1,200.00	900.00	900.00	900.00	
18-04-250-00	Gas & Oil	48,135.18	41,000.00	41,798.00	41,798.00	34,828.00	34,828.00	
18-04-260-00	Telephone	7,452.44	7,260.00	7,449.00	7,449.00	7,449.00	7,449.00	
18-04-270-00	Dues & Fees	173.25	150.00	185.00	185.00	185.00	185.00	
18-04-280-00	Insurance	5,381.00	5,358.00	5,358.00	6,564.00	6,564.00	6,564.00	
	SERIES 2 TOTAL	80,781.04	75,168.00	78,318.00	77,525.00	70,555.00	70,555.00	.00
18-04-300-00	Travel & Meetings	206.36		670.00	670.00	670.00	670.00	
18-04-332-00	Vehicle Maintenance	10,467.18	15,000.00	12,827.00	12,827.00	12,827.00	12,827.00	

*Corrected error — not BOS increase

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-04-334-00	Maint-Office Equip.	1,919.38	1,820.00	2,175.00	2,175.00	2,175.00	2,175.00	
18-04-335-00	Maint. Communications	240.61	500.00	500.00	500.00	500.00	500.00	
18-04-351-00	Consultants	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-04-352-00	Education & Training	867.64	1,100.00	1,400.00	1,400.00	1,400.00	1,400.00	
	SERIES 3 TOTAL	13,701.17	20,990.00	19,572.00	19,572.00	19,572.00	19,572.00	.00
18-04-406-00	Civil Defense	542.30	.00	.00	.00	.00	.00	
18-04-420-00	Advertising	99.02	300.00	275.00	275.00	275.00	275.00	
18-04-430-00	Dog Pound	5,245.77	6,124.00	5,321.00	5,321.00	5,321.00	5,321.00	
18-04-460-00	Misc. Operating Exp.	942.24	1,500.00	1,800.00	1,500.00	1,500.00	1,500.00	
	SERIES 4 TOTAL	6,829.33	7,924.00	7,396.00	7,096.00	7,096.00	7,096.00	.00
	*Corrected Error - not BOS increase							
18-04-503-00	Vehicles	24,529.88	41,100.00	34,100.00	32,500.00	32,500.00	32,500.00	
18-04-504-00	Office Equipment	521.85	450.00	375.00	375.00	375.00	375.00	
	SERIES 5 TOTAL	25,051.73	41,550.00	34,475.00	32,875.00	32,875.00	32,875.00	.00
	REVENUES GENERATED	723,346.00	880,682.00	991,466.00	937,619.00	948,022.00	948,022.00	.00
	YTD - 01-31-83	75,230.00	43,795.00	--	74,650.00	74,650.00	74,650.00	

POLICE DEPARTMENT – COMMUNICATIONS DIVISION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-05-000-00	Communications	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-05-103-00	Super/Prof. Salaries	14,697.00	15,063.00	15,304.00	15,304.00	16,283.00	16,283.00	
18-05-104-00	Hourly Wages	31,278.88	34,726.00	54,824.00	54,824.00	37,277.00	37,277.00	
18-05-107-00	Part-time	3,192.26	3,700.00	13,392.00	13,392.00	5,040.00	5,040.00	
18-05-108-00	Outside Wages	6,727.50	7,800.00	.00	.00	.00	.00	
18-05-112-00	Overtime-NHRS	3,231.23	2,040.00	2,448.00	2,448.00	2,546.00	2,546.00	
18-05-122-00	Insurance		7,255.00	12,865.00	12,865.00	8,157.00	8,157.00	
18-05-125-00	Social Security		985.00	3,810.00	3,810.00	1,931.00	1,931.00	
18-05-128-00	Retirement	6,153.93	8,444.00	5,147.00	5,147.00	5,736.00	5,736.00	
	SERIES 1 TOTAL	65,280.80	80,013.00	107,790.00	107,790.00	76,970.00	76,970.00	.00
18-05-201-00	Office Supplies	249.52	275.00	300.00	300.00	300.00	300.00	
18-05-203-00	Operating Supplies	1,012.17	970.00	1,005.00	1,005.00	1,005.00	1,005.00	
18-05-204-00	Uniforms	688.75	700.00	1,350.00	1,350.00	900.00	900.00	
18-05-212-00	Equipment Rental	828.83	940.00	950.00	950.00	950.00	950.00	
18-05-220-00	Printing	70.00	220.00	220.00	220.00	220.00	220.00	
18-05-260-00	Telephone	753.05	575.00	925.00	925.00	925.00	925.00	
18-05-280-00	Insurance	431.00	450.00	450.00	315.00	315.00	315.00	
	SERIES 2 TOTAL	4,033.32	4,130.00	5,200.00	5,065.00	4,615.00	4,615.00	.00
18-05-334-00	Office Equipment	600.20	1,415.00	2,179.00	522.00	522.00	522.00	
18-05-335-00	Communications Equip.	1,389.33	1,600.00	1,750.00	1,600.00	1,600.00	1,600.00	
18-05-336-00	Other	400.00	.00	.00	.00	.00	.00	
18-05-352-00	Education & Training	.00	100.00	100.00	100.00	100.00	100.00	
	SERIES 3 TOTAL	2,389.53	3,115.00	4,029.00	2,222.00	2,222.00	2,222.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-05-504-00	Office Equipment	.00	3,500.00	14,500.00	.00	.00	.00	
18-05-506-00	Communications Equip.	.00	5,500.00			.00	.00	
	SERIES 5 TOTAL	.00	9,000.00	14,500.00	.00	.00	.00	.00
		71,703.65	96,258.00	131,519.00	115,077.00	83,807.00	83,807.00	.00

FIRE DEPARTMENT – AMBULANCE DIVISION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-06-000-00	Ambulance	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-06-103-00	Super/Prof. Salaries	916.63	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-06-104-00	Hourly Wages	25,153.67	25,209.00	26,208.00	26,208.00	27,840.00	27,840.00	
18-06-111-00	Overtime	5,900.61	8,633.00	8,475.00	8,475.00	9,180.00	9,180.00	
18-06-122-00	Insurance		4,296.00	5,106.00	5,160.00	5,233.00	5,233.00	
18-06-125-00	Social Security		2,334.00	2,560.00	2,560.00	2,731.00	2,731.00	
18-06-128-00	Retirement	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 1 TOTAL	31,970.91	41,472.00	44,349.00	44,403.00	46,984.00	46,984.00	.00
18-06-201-00	Office Supplies	83.28	50.00	50.00	50.00	50.00	50.00	
18-06-202-00	Maintenance Supplies	18.50	200.00	200.00	200.00	200.00	200.00	
18-06-203-00	Operating Supplies	1,801.03	2,600.00	2,200.00	2,200.00	2,200.00	2,200.00	
18-06-204-00	Uniforms	397.83	560.00	470.00	470.00	470.00	470.00	
18-06-220-00	Printing	5.39	.00	.00	.00	.00	.00	
18-06-230-00	Postage	87.84	25.00	15.00	15.00	15.00	15.00	
18-06-241-00	Electricity	1,130.90	1,000.00	930.00	930.00	930.00	930.00	
18-06-243-00	Heating Oil	1,580.58	990.00	990.00	990.00	990.00	990.00	
18-06-244-00	Water	80.45	100.00	100.00	100.00	100.00	100.00	
18-06-245-00	Sewer	90.00	90.00	90.00	90.00	90.00	90.00	
18-06-250-00	Gas & Oil	2,509.10	2,200.00	2,150.00	2,150.00	1,900.00	1,900.00	
18-06-260-00	Telephone		300.00	.00	.00	.00	.00	
18-06-270-00	Dues & Fees	85.00	390.00	400.00	400.00	400.00	400.00	
18-06-280-00	Insurance	2,105.00	2,132.00	2,204.00	2,204.00	2,204.00	2,204.00	
18-06-290-00	Legal	420.00	540.00	450.00	.00	800.00	800.00	
	SERIES 2 TOTAL	10,394.90	11,177.00	10,249.00	9,799.00	10,349.00	10,349.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-06-300-00	Travel & Meetings	455.21	415.00	415.00	415.00	415.00	415.00	
18-06-321-00	Maint. Bldg. & Gr.	1,182.97	100.00	100.00	100.00	100.00	100.00	
18-06-331-00	Machinery Maintenance	105.17	150.00	90.00	90.00	90.00	90.00	
18-06-332-00	Vehicle Maintenance	924.93	900.00	1,400.00	1,400.00	1,400.00	1,400.00	
18-06-335-00	Maint. Communications	154.49	750.00	750.00	750.00	500.00	750.00	
18-06-352-00	Outside Services-Trai	2,083.41	1,820.00	1,650.00	1,650.00	1,650.00	1,650.00	
18-06-372-00	Fourth of July	81.06	140.00	100.00	100.00	100.00	100.00	
	SERIES 3 TOTAL	4,987.24	4,275.00	4,505.00	4,505.00	4,255.00	4,505.00	.00
18-06-420-00	Advertising	.00	30.00	30.00	30.00	30.00	30.00	
18-06-460-00	Phys. Examinations	25.00	.00	450.00	450.00	450.00	450.00	
	SERIES 4 TOTAL	25.00	30.00	480.00	480.00	480.00	480.00	.00
18-06-506-00	Capital-Communication	2,939.50	2,445.00	900.00	900.00	900.00	900.00	
18-06-508-00	Operations Equipment		2,610.00	.00	.00	.00	.00	
18-06-551-00	Capital Reserve	8,000.00	.00	12,000.00	12,000.00	12,000.00	12,000.00	
	SERIES 5 TOTAL	10,939.50	5,055.00	12,900.00	12,900.00	12,900.00	12,900.00	.00
		58,317.55	62,009.00	72,483.00	72,087.00	74,968.00	75,218.00	.00
	REVENUES GENERATED	21,747.00	11,532.00*	--	22,000.00	22,000.00	22,000.00	

*YTD 01-31-83

PUBLIC WORKS DEPARTMENT - ADMINISTRATION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-07-000-00	Pub Works-Admin	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-07-102-00	Clerical Salaries	11,968.80	12,251.00	11,378.00	11,378.00	11,534.00	11,534.00	
18-07-103-00	Super/Prof. Salaries	46,707.10	50,809.00	48,686.00	48,686.00	54,118.00	54,118.00	
18-07-122-00	Insurance		5,398.00	8,563.00	8,563.00	7,421.00	7,421.00	
18-07-125-00	Social Security		4,225.00	4,310.00	4,310.00	4,763.00	4,763.00	
18-07-128-00	Retirement	.00	.00	3,000.00	3,000.00	2,000.00	2,000.00	
	SERIES 1 TOTAL	58,675.90	72,683.00	75,937.00	75,937.00	79,836.00	79,836.00	.00
18-07-201-00	Office Supplies	1,326.51	1,300.00	1,177.00	1,177.00	1,177.00	1,177.00	
18-07-220-00	Printing	41.27	150.00	150.00	150.00	150.00	150.00	
18-07-230-00	Postage	350.00	330.00	511.00	511.00	511.00	511.00	
18-07-250-00	Gas & Oil	514.13	980.00	960.00	960.00	900.00	900.00	
18-07-260-00	Telephone	1,265.60	1,385.00	1,411.00	1,411.00	1,411.00	1,411.00	
18-07-270-00	Dues & Fees	169.00	250.00	250.00	250.00	250.00	250.00	
18-07-280-00	Insurance	277.00	282.00	291.00	291.00	291.00	291.00	
	SERIES 2 TOTAL	3,943.51	4,677.00	4,750.00	4,750.00	4,690.00	4,690.00	.00
18-07-300-00	Travel & Meetings	153.50	200.00	200.00	200.00	200.00	200.00	
18-07-332-00	Maint. Vehicles	293.81	300.00	300.00	300.00	300.00	300.00	
18-07-334-00	Maint. Office Equip.	157.40	100.00	100.00	100.00	100.00	100.00	
18-07-351-00	Consultants	1,195.92	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-07-352-00	Education & Training	439.00	800.00	800.00	800.00	800.00	800.00	
	SERIES 3 TOTAL	2,239.63	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
18-07-420-00	Advertising	360.65	100.00	300.00	300.00	300.00	300.00	
	SERIES 4 TOTAL	360.65	100.00	300.00	300.00	300.00	300.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-07-504-00	Capital-Office Equip.	.00	1,070.00	3,000.00	.00	.00	.00	.00
	SERIES 5 TOTAL	.00	1,070.00	3,000.00	.00	.00	.00	.00
		65,219.69	80,930.00	86,387.00	83,387.00	87,226.00	87,226.00	.00
	REVENUES GENERATED	2,086.00	100.00*	--	.00	.00	.00	

*YTD 01-31-83

PUBLIC WORKS – HIGHWAY DIVISION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-08-000-00	Pub. Works-Hgwy.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-08-102-00	Clerical Salaries	5,450.00	6,178.00	8,278.00	5,292.00	5,292.00	5,292.00	
18-08-103-00	Super/Prof. Salaries	46,537.37	56,485.00	58,598.00	58,598.00	61,380.00	61,380.00	
18-08-104-00	Hourly Wages	123,361.46	148,281.00	146,882.00	146,882.00	146,882.00	146,882.00	
18-08-107-00	Part-time Wages	4,569.92	12,600.00	14,688.00	14,688.00	14,688.00	14,688.00	
18-08-108-00	Cem. & Parks Maint.	4,323.96	8,090.00	9,500.00	9,500.00	9,500.00	9,500.00	
18-08-111-00	Overtime	33,038.34	20,319.00	20,127.00	20,127.00	20,127.00	20,127.00	
18-08-122-00	Insurance		40,866.00	44,970.00	43,656.00	43,880.00	43,880.00	
18-08-125-00	Social Security		16,881.00	18,517.00	18,303.00	18,502.00	18,502.00	
	SERIES 1 TOTAL	217,281.05	309,700.00	321,560.00	317,046.00	320,251.000	320,251.00	.00
18-08-201-00	Office Supplies	606.72	500.00	550.00	550.00	550.00	550.00	
18-08-202-00	Maintenance Supplies	446.95	450.00	450.00	450.00	450.00	450.00	
18-08-203-00	Operating Supplies	2,535.48	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	
18-08-204-00	Uniforms	2,599.04	2,775.00	2,775.00	2,590.00	2,590.00	2,590.00	
18-08-212-00	Rental Equipment	4,293.50	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-08-220-00	Printing	70.46	50.00	50.00	50.00	50.00	50.00	
18-08-230-00	Postage	50.00	50.00	50.00	50.00	50.00	50.00	
18-08-241-00	Electricity	4,547.12	4,978.00	5,048.00	5,048.00	5,048.00	5,048.00	
18-08-243-00	Heating Oil	4,243.28	4,800.00	4,464.00	4,464.00	4,464.00	4,464.00	
18-08-244-00	Water	92.00	100.00	100.00	100.00	100.00	100.00	
18-08-250-00	Gas & Oil	51,163.50	55,000.00	50,589.00	50,987.00	47,105.00	47,105.00	
18-08-260-00	Telephone	1,640.51	1,100.00	1,400.00	1,400.00	1,400.00	1,400.00	
18-08-270-00	Dues & Fees	6.00	100.00	100.00	100.00	100.00	100.00	
18-08-280-00	Insurance	10,999.00	10,778.00	11,864.00	11,864.00	11,864.00	11,864.00	
	SERIES 2 TOTAL	83,293.56	85,681.00	81,940.00	81,653.00	77,771.00	77,771.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-08-300-00	Travel & Meetings	45.00	200.00	200.00	200.00	200.00	200.00	
18-08-321-00	Maint.-Buildings	774.93	1,100.00	700.00	700.00	700.00	700.00	
18-08-331-00	Maint.-Machinery	10,817.52	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00	
18-08-332-00	Maint.-Vehicles	25,016.17	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	
18-08-334-00	Maint.-Office Equip.	89.00	160.00	240.00	240.00	240.00	240.00	
18-08-335-00	Maint.-Communication	518.80	700.00	700.00	700.00	700.00	700.00	
18-08-341-00	Salt & Sand	43,700.00	80,940.00	88,300.00	73,550.00	73,550.00	73,550.00	
18-08-342-00	Cold Patch	5,131.01	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	
18-08-344-00	Hot Top	12,434.60	11,000.00	15,000.00	10,000.00	10,000.00	10,000.00	
18-08-346-00	Road Material	14,281.97	20,188.00	32,431.00	19,431.00	19,431.00	19,431.00	
18-08-350-00	Outside Services	7,106.15	10,000.00	20,000.00	10,000.00	10,000.00	10,000.00	
18-08-351-00	Consultants	749.85	1,900.00	3,500.00	3,500.00	3,500.00	3,500.00	
18-08-352-00	Education & Training	194.25	500.00	500.00	200.00	200.00	200.00	
18-08-361-00	Street Lights	45,414.96	49,440.00	49,374.00	49,374.00	49,374.00	49,374.00	
18-08-382-00	Tree Service	150.00	4,500.00	2,000.00	2,000.00	2,000.00	2,000.00	
18-08-383-00	Vehicle Contracts	31,553.00	32,400.00	34,560.00	34,560.00	34,560.00	34,560.00	
18-08-384-00	Road Seal	82,778.77	5,000.00	.00	.00	.00	.00	
18-08-386-00	Bridge Repairs	21,752.25	2,000.00	8,160.00	8,160.00	8,160.00	8,160.00	
SERIES 3 TOTAL		302,508.23	261,628.00	298,265.00	265,215.00	255,215.00	255,215.00	.00
18-08-420-00	Advertising	214.51	50.00	50.00	50.00	50.00	50.00	
18-08-440-00	Cemeteries	100.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
18-08-460-00	Misc.	154.00	345.00	345.00	345.00	345.00	345.00	
SERIES 4 TOTAL		468.51	1,395.00	1,395.00	1,395.00	1,395.00	1,395.00	.00
18-08-503-00	Vehicles	46,025.91	24,000.00	72,550.00	92,900.00	60,950.00	92,900.00	
18-08-508-00	Operating Equipment	9,393.00	1,800.00	10,500.00	10,500.00	5,000.00	5,000.00	
18-08-553-00	Capital Reserve-Grade	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
SERIES 5 TOTAL		65,418.91	35,800.00	93,050.00	113,400.00	75,950.00	107,900.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
		668,970.26	694,204.00	796,210.00	778,709.00	730,582.00	762,532.00	.00
	REVENUES GENERATED	3,362.00	1,989.00*	--	1,500.00	1,500.00	1,500.00	

*YTD 01/31/83

PUBLIC WORKS – SOLID WASTE DIVISION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-09-000-00	Pub Works-Lndfl	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-09-104-00	Hourly Wages	19,185.64	22,791.00	22,318.00	22,318.00	22,318.00	22,318.00	
18-09-111-00	Overtime	2,013.03	1,364.00	1,332.00	1,332.00	1,332.00	1,332.00	
18-09-122-00	Insurance		5,557.00	5,115.00	5,115.00	5,115.00	5,115.00	
18-09-125-00	Social Security		1,618.00	1,697.00	1,697.00	1,697.00	1,697.00	
	SERIES 1 TOTAL	21,198.67	31,330.00	30,462.00	30,462.00	30,462.00	30,462.00	.00
18-09-201-00	Office Supplies	6.96	25.00	25.00	25.00	25.00	25.00	
18-09-202-00	Maintenance Supplies	19.98	25.00	25.00	25.00	25.00	25.00	
18-09-203-00	Operating Supplies	32.45	25.00	25.00	25.00	25.00	25.00	
18-09-204-00	Uniforms	185.65	370.00	370.00	370.00	370.00	370.00	
18-09-211-00	Vehicle Rental	2,198.40	.00	.00	.00	.00	.00	
18-09-220-00	Printing	2.69	50.00	250.00	250.00	250.00	250.00	
18-09-241-00	Electricity	1,437.54	600.00	900.00	900.00	900.00	900.00	
18-09-250-00	Gas & Oil	8,098.32	9,800.00	9,200.00	9,200.00	9,200.00	9,200.00	
18-09-260-00	Telephone	233.88	250.00	270.00	270.00	270.00	270.00	
18-09-280-00	Insurance	888.00	940.00	1,139.00	1,139.00	1,139.00	1,139.00	
	SERIES 2 TOTAL	13,103.87	12,085.00	12,204.00	12,204.00	12,204.00	12,204.00	.00
18-09-300-00	Travel & Meetings	16.00	100.00	100.00	100.00	100.00	100.00	
18-09-321-00	Maint.-Building & Gro	.00	1,500.00	100.00	100.00	100.00	100.00	
18-09-332-00	Maint.- Vehicles	6,437.31	23,600.00	11,000.00	5,000.00	5,000.00	5,000.00	
18-09-347-00	Maint.-Cover Material	6,760.00	1,700.00	18,000.00	18,000.00	18,000.00	18,000.00	
	SERIES 3 TOTAL	13,213.31	26,900.00	29,200.00	23,200.00	23,200.00	23,200.00	.00
18-09-420-00	Advertising	23.21	.00	25.00	25.00	25.00	25.00	
	SERIES 4 TOTAL	23.21	.00	25.00	25.00	25.00	25.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-09-502-00	Buildings	318.64	.00	.00	.00	.00	.00	
18-09-554-00	Capital Reserve-Bulld	20,000.00	5,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
	SERIES 5 TOTAL	20,318.64	5,000.00	60,000.00	60,000.00	60,000.00	60,000.00	.00
		67,857.70	75,315.00	131,891.00	125,891.00	125,891.00	125,891.00	.00
	REVENUES GENERATED	20,700.00	5,000.00*	--	60,000.00	60,000.00	60,000.00	

*YTD — 01-31-83

PUBLIC WORKS - SEWER DIVISION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
48-10-000-00	Pub Works-WWTF	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
48-10-102-00	Clerical Salaries	5,740.80	5,962.00	12,064.00	12,064.00	12,942.00	12,942.00	
48-10-103-00	Super/Prof. Salaries	80,012.29	85,833.00	109,411.00	109,411.00	115,115.00	115,115.00	
48-10-104-00	Hourly Salaries	188,847.52	234,606.00	245,603.00	233,996.00	233,996.00	233,996.00	
48-10-107-00	Part Time	8,483.75	8,025.00	8,025.00	8,025.00	8,025.00	8,025.00	
48-10-111-00	Overtime	19,894.55	20,448.00	20,496.00	20,496.00	20,496.00	20,496.00	
48-10-122-00	Insurance	23,974.20	49,313.00	60,628.00	57,226.00	58,845.00	58,845.00	
48-10-125-00	Social Security	.00	23,777.00	27,791.00	27,551.00	28,024.00	28,024.00	
48-10-128-00	Retirement	.00	.00	5,000.00	4,000.00	4,000.00	4,000.00	
	SERIES 1 TOTAL	326,953.11	427,964.00	489,018.00	472,769.00	481,443.00	481,443.00	.00
48-10-201-00	Office Supplies	1,011.12	831.00	767.00	767.00	767.00	767.00	
48-10-202-00	Maintenance Supplies	3,008.25	2,755.00	3,958.00	3,958.00	3,958.00	3,958.00	
48-10-203-00	Operating Supplies	3,105.82	2,155.00	2,170.00	2,170.00	2,170.00	2,170.00	
48-10-204-00	Uniforms	3,898.81	3,885.00	4,255.00	4,070.00	4,070.00	4,070.00	
48-10-205-00	Laboratory Supplies	7,825.68	7,000.00	7,320.00	7,320.00	7,320.00	7,320.00	
48-10-212-00	Rental	.00	100.00	100.00	100.00	100.00	100.00	
48-10-220-00	Printing	64.62	133.00	133.00	133.00	133.00	133.00	
48-10-230-00	Postage	134.19	400.00	400.00	400.00	400.00	400.00	
48-10-241-00	Electricity	305,936.39	346,600.00	305,928.00	305,928.00	205,928.00	305,928.00	
48-10-242-00	Gas	48,926.31	36,605.00	49,000.00	45,000.00	45,000.00	45,000.00	
48-10-243-00	Heating Oil	695.34	660.00	550.00	550.00	550.00	550.00	
48-10-244-00	Water	2,784.13	3,250.00	3,121.00	3,121.00	3,121.00	3,121.00	
48-10-245-00	Sewer		13,000.00	26,000.00	26,000.00	26,000.00	26,000.00	
48-10-250-00	Gasoline & Oil	9,469.66	13,498.00	11,540.00	11,540.00	10,813.00	10,813.00	
48-10-260-00	Telephone	4,071.55	4,540.00	6,110.00	5,446.00	5,446.00	5,446.00	
48-10-270-00	Dues & Fees	60.50	76.00	76.00	76.00	76.00	76.00	
48-10-280-00	Insurance	11,114.00	10,012.00	11,802.00	11,802.00	11,802.00	11,802.00	
	SERIES 2 TOTAL	402,106.37	445,500.00	433,230.00	428,381.00	427,654.00	427,654.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
48-10-300-00	Travel & Meetings	849.20	350.00	350.00	350.00	350.00	350.00	
48-10-311-00	Chemicals	180,988.22	126,782.00	134,122.00	134,122.00	134,122.00	134,122.00	
48-10-316-00	Bulking Agent	81,000.00	54,145.00	54,145.00	54,145.00	54,145.00	54,145.00	
48-10-321-00	Maint.-Buildings	2,104.26	2,118.00	2,436.00	2,436.00	2,436.00	2,436.00	
48-10-322-00	Maint.-Grounds	2,514.85	418.00	465.00	465.00	465.00	465.00	
48-10-331-00	Maint. Machinery	55,242.98	57,483.00	59,421.00	51,071.00	51,071.00	51,071.00	
48-10-332-00	Maint.-Vehicles	8,607.08	8,300.00	9,400.00	8,400.00	8,400.00	8,400.00	
48-10-334-00	Maint.-Office Equip.	466.00	427.00	1,052.00	1,052.00	1,052.00	1,052.00	
48-10-335-00	Maint.-Communications	111.30	200.00	200.00	200.00	200.00	200.00	
48-10-351-00	Consultants	18,535.60	10,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
48-10-352-00	Education & Training	989.78	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
48-10-353-00	Computer Service	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
48-10-359-00	Other	10,542.24	11,100.00	13,000.00	13,000.00	13,000.00	13,000.00	
48-10-381-00	Sewer Maint.-Repair	1,015.17	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
SERIES 3 TOTAL		363,966.68	275,723.00	290,991.00	281,641.00	281,641.00	289,941.00	.00
48-10-420-00	Advertising	1,027.86	400.00	400.00	400.00	400.00	400.00	
48-10-460-00	Misc. Operating Exp.	11,241.07	8,206.00	8,093.00	8,093.00	8,093.00	8,093.00	
SERIES 4 TOTAL		12,268.93	8,606.00	8,493.00	8,493.00	8,493.00	8,493.00	.00
48-10-503-00	Capital Vehicles		7,000.00	80,000.00	20,000.00	20,000.00	20,000.00	
48-10-504-00	Office Equipment		932.00	475.00	475.00	475.00	475.00	
48-10-508-00	Operating Equipment	.00	.00	11,100.00	11,100.00	11,100.00	11,100.00	
48-10-556-00	Capital Reserve		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
SERIES 5 TOTAL		.00	57,932.00	141,575.00	81,575.00	81,575.00	81,575.00	.00
REVENUES GENERATED		1,105,295.09	1,215,725.00	1,363,307.00	1,272,859.00	1,280,806.00	289,106.00	.00
		1,599,329.00	731,559.00*	--	1,483,867.00	1,492,814.00	1,501,114.00	

PUBLIC WORKS - COMPOST DIVISION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
48-11-000-00	Pub Works-Compost	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
48-11-104-00	Hourly Wages	36,418.80	39,218.00	39,093.00	39,093.00	39,093.00	39,093.00	
48-11-111-00	Overtime	2,303.35	545.00	902.00	902.00	902.00	902.00	
48-11-122-00	Insurance	4,260.24	7,547.00	8,224.00	8,224.00	8,224.00	8,224.00	
48-11-125-00	Social Security	.00	2,628.00	2,810.00	2,870.00	2,870.00	2,870.00	
	SERIES 1 TOTAL	42,982.39	49,938.00	51,029.00	51,089.00	51,089.00	51,089.00	.00
48-11-202-00	Maintenance Supplies	339.21	96.00	130.00	130.00	130.00	130.00	
48-11-203-00	Operating Supplies	566.44	165.00	165.00	165.00	165.00	165.00	
48-11-204-00	Uniforms	555.00	555.00	555.00	555.00	555.00	555.00	
48-11-220-00	Printing	.00	55.00	55.00	55.00	55.00	55.00	
48-11-241-00	Electricity	72,207.73	22,170.00	15,214.00	15,214.00	15,214.00	15,214.00	
48-11-242-00	Gas	45,812.52	.00	.00	.00	.00	.00	
48-11-243-00	Heating Oil	142,103.30	.00	.00	.00	.00	.00	
48-11-250-00	Gas & Oil	985.04	22,295.00	22,880.00	22,880.00	22,880.00	22,880.00	
48-11-280-00	Insurance	4,678.00	5,000.00	7,199.00	7,199.00	7,199.00	7,199.00	
	SERIES 2 TOTAL	267,247.24	50,336.00	46,198.00	46,198.00	46,198.00	46,198.00	.00
48-11-316-00	Bulking Agent		100,000.00	94,640.00	94,640.00	94,640.00	94,640.00	
48-11-321-00	Maintenance-Buildings	638.61	160.00	180.00	180.00	180.00	180.00	
48-11-331-00	Maintenance-Machinery	6,191.66	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
48-11-332-00	Maintenance-Vehicles	3,613.42	3,200.00	6,324.00	4,775.00	5,775.00	5,775.00	
	SERIES 3 TOTAL	10,443.69	104,360.00	102,144.00	100,595.00	101,595.00	101,595.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
48-11-420-00	Advertising	.00	150.00	150.00	150.00	150.00	150.00	
48-11-460-00	Misc.-Operating Exp.	152.00	16,412.00	12,976.00	12,976.00	12,976.00	12,976.00	
	SERIES 4 TOTAL	152.00	16,562.00	13,126.00	13,126.00	13,126.00	13,126.00	.00
		320,825.32	221,196.00	212,497.00	211,008.00	212,008.00	212,008.00	.00

PLANNING & ZONING

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-12-C00-00	Planning & Zoning	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-12-102-00	Clerical Salaries	19,431.11	20,917.00	21,939.00	21,939.00	23,137.00	23,137.00	
18-12-111-00	Overtime	2,057.40	2,000.00	2,182.00	2,182.00	2,250.00	2,250.00	
18-12-122-00	Insurance		2,265.00	4,356.00	4,356.00	4,359.00	4,359.00	
18-12-125-00	Social Security		1,401.00	1,741.00	1,741.00	1,823.00	1,823.00	
	SERIES 1 TOTAL	21,488.51	26,583.00	30,218.00	30,218.00	31,569.00	31,569.00	.00
18-12-201-00	Office Supplies	1,618.48	1,100.00	2,000.00	2,000.00	2,000.00	1,500.00	
18-12-220-00	Printing	781.84	500.00	300.00	300.00	300.00	300.00	
18-12-230-00	Postage	4,816.12	4,000.00	3,580.00	3,580.00	3,580.00	3,580.00	
18-12-260-00	Telephone	710.96	748.00	848.00	848.00	848.00	848.00	
18-12-270-00	Dues & Fees	4,694.50	5,446.00	6,676.00	6,676.00	6,676.00	6,676.00	
	SERIES 2 TOTAL	12,621.90	11,794.00	13,404.00	13,404.00	13,404.00	12,904.00	.00
18-12-300-00	Travel & Meetings	630.70	200.00	100.00	100.00	100.00	100.00	
18-12-334-00	Maint.-Office Equip.	744.40	1,000.00	2,157.00	2,157.00	2,157.00	2,157.00	
18-12-351-00	Consultants-Planning	8,844.60	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
18-12-352-00	Education & Training	70.25	200.00	200.00	200.00	200.00	200.00	
18-12-354-00	Consultants-Planning	1,600.00	3,671.00	3,671.00	3,671.00	3,671.00	7,171.00	
18-12-359-00	Other	618.22	600.00	500.00	500.00	500.00	500.00	
	SERIES 3 TOTAL	12,508.17	15,671.00	16,628.00	16,628.00	16,628.00	20,128.00	.00
18-12-422-00	Advertising-Planning	435.20	1,000.00	1,500.00	1,500.00	1,500.00	5,000.00	
18-12-423-00	Advertising-ZBA	686.55	500.00	675.00	675.00	675.00	675.00	
	SERIES 4 TOTAL	1,121.75	1,500.00	2,175.00	2,175.00	2,175.00	5,675.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-12-504-00	Office Equipment	4,535.41	6,500.00	1,430.00	530.00	530.00	530.00	
18-12-534-00	Master Plan	12,590.54	2,000.00	2,000.00	.00	.00	6,500.00	
	SERIES 5 TOTAL	17,125.95	8,500.00	3,430.00	530.00	530.00	7,030.00	.00
		64,866.28	64,048.00	65,855.00	62,955.00	64,306.00	77,306.00	.00
	REVENUES GENERATED	6,519.00	23,449.00*	--	6,150.00	6,150.00	6,150.00	

*YTD — 01-31-83

PARKS & RECREATION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-13-000-00	Parks & Rec.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-13-107-00	Part-time	.00	.00	5,000.00	5,000.00	.00	.00	.00
18-13-125-00	Social Security	.00	.00	200.00	359.00	.00	.00	.00
	SERIES 1 TOTAL	.00	.00	5,200.00	5,359.00	.00	.00	.00
18-13-201-00	Office Supplies	171.15	50.00	100.00	100.00	100.00	100.00	100.00
18-13-220-00	Printing	.00	300.00	300.00	300.00	300.00	300.00	300.00
18-13-230-00	Postage	49.10	60.00	100.00	100.00	100.00	100.00	100.00
18-13-241-00	Electricity	403.12	1,490.00	1,639.00	2,034.00	2,034.00	2,034.00	2,034.00
18-13-243-00	Heating Oil		1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
18-13-280-00	Insurance	736.00	770.00	779.00	818.00	940.00	940.00	940.00
	SERIES 2 TOTAL	1,359.37	3,770.00	4,018.00	4,452.00	4,574.00	4,574.00	.00
18-13-321-00	Maintenance Buildings	.00	.00	.00	2,481.00	2,755.00	3,000.00	3,000.00
18-13-322-00	Maint. Grounds	11,653.44	8,357.00	7,393.00	1,843.00	1,843.00	1,843.00	1,843.00
18-13-332-00	Maint. Vehicles	32.47	200.00	200.00	200.00	200.00	200.00	200.00
18-13-351-00	Consultants		300.00	.00	.00	.00	.00	.00
18-13-371-00	MYA	34,739.00	34,700.00	42,485.00	42,485.00	34,700.00	42,485.00	42,485.00
18-13-372-00	Fourth of July	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
18-13-373-00	Memorial Day	250.00	250.00	450.00	450.00	450.00	450.00	450.00
	SERIES 3 TOTAL	48,674.91	46,307.00	53,028.00	49,959.00	42,448.00	50,478.00	.00
18-13-401-00	Red Cross Swimming	2,062.90	2,200.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	SERIES 4 TOTAL	2,062.90	2,200.00	2,000.00	2,000.00	2,000.00	2,000.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-13-508-00	Operating Equip.	1,971.32	300.00	2,100.00	2,100.00	2,100.00	1,800.00	
	SERIES 5 TOTAL	1,971.32	300.00	2,100.00	2,100.00	2,100.00	1,800.00	.00
		54,068.50	52,577.00	66,346.00	63,870.00	51,122.00	58,852.00	.00

DISTRICT COURT

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-14-000-00	District Court	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-14-102-00	Clerical Salaries	6,948.39	4,000.00	12,360.00	5,000.00	5,000.00	5,000.00	
18-14-103-00	Super/Prof. Salaries	62,624.86	64,728.00	71,250.00	69,574.00	69,574.00	69,574.00	
18-14-104-00	Acting Justices	9,120.00	5,000.00	9,000.00	7,000.00	7,000.00	7,000.00	
18-14-122-00	Insurance		5,626.00	13,326.00	7,623.00	7,552.00	7,552.00	
18-14-125-00	Social Security		4,940.00	7,085.00	5,995.00	5,995.00	5,995.00	
18-14-128-00	Retirement	.00	.00	4,000.00	4,000.00	4,000.00	4,000.00	
	SERIES 1 TOTAL	78,693.25	84,294.00	117,021.00	99,192.00	99,121.00	99,121.00	.00
18-14-359-00	Outside Services	.00	.00	900.00	900.00	900.00	900.00	
	SERIES 3 TOTAL	.00	.00	900.00	900.00	900.00	900.00	.00
		78,693.25	84,294.00	117,921.00	100,092.00	100,021.00	100,021.00	.00
	REVENUES GENERATED	66,498.00	47,617.00*	--	66,000.00	66,000.00	66,000.00	

*YTD — 01-31-83

LIBRARY

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-5-000-00	Library	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-15-103-00	Super/Prof. Salaries	51,627.30	59,447.00	64,643.00	64,643.00	64,643.00	64,643.00	
18-15-104-00	Hourly Wages	42,874.61	49,526.00	58,181.00	58,181.00	58,181.00	58,181.00	
18-15-122-00	Insurance		4,897.00	6,915.00	6,088.00	6,088.00	6,088.00	
18-15-125-00	Social Security		7,301.00	8,853.00	8,853.00	8,853.00	8,853.00	
18-15-128-00	Retirement	.00	.00	4,000.00	4,000.00	4,000.00	4,000.00	
	SERIES 1 TOTAL	94,501.91	121,171.00	142,592.00	141,765.00	141,765.00	141,765.00	.00
18-15-201-00	Office Supplies	2,087.93	2,200.00	2,400.00	2,400.00	2,400.00	2,400.00	
18-15-202-00	Maintenance Supplies	293.46	330.00	350.00	350.00	350.00	350.00	
18-15-212-00	Rentals	119.99	25.00	100.00	100.00	100.00	100.00	
18-15-220-00	Printing	135.93	170.00	150.00	150.00	150.00	150.00	
18-15-230-00	Postage	307.10	532.00	669.00	669.00	669.00	669.00	
18-15-241-00	Electricity	7,528.39	8,052.00	8,222.00	8,222.00	8,222.00	8,222.00	
18-15-243-00	Heating Oil	3,397.19	4,400.00	4,000.00	4,000.00	4,000.00	4,000.00	
18-15-244-00	Water	429.25	420.00	528.00	528.00	528.00	528.00	
18-15-245-00	Sewer	129.42	90.00	120.00	120.00	120.00	120.00	
18-15-260-00	Telephone	3,148.65	2,616.00	2,921.00	2,921.00	2,921.00	2,921.00	
18-15-270-00	Dues & Fees	201.00	250.00	250.00	250.00	250.00	250.00	
18-15-280-00	Insurance	1,073.00	1,135.00	1,135.00	1,135.00	1,135.00	1,135.00	
	SERIES 2 TOTAL	18,851.31	20,220.00	20,845.00	20,845.00	20,845.00	20,845.00	.00
18-15-300-00	Travel & Meetings	390.01	382.00	533.00	533.00	533.00	533.00	
18-15-320-00	Maint.-Building & Gro	1,314.98	800.00	800.00	800.00	800.00	800.00	
18-15-334-00	Maint.-Equipment	952.03	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	
18-15-352-00	Education & Training	.00	.00	150.00	150.00	150.00	150.00	
18-15-353-00	Computer	1,470.49	1,250.00	1,242.00	1,242.00	1,242.00	1,242.00	
18-15-359-00	Outside Services	.00	.00	400.00	400.00	400.00	400.00	
	SERIES 3 TOTAL	4,127.51	3,832.00	4,525.00	4,525.00	4,525.00	4,525.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-15-420-00	Advertising	89.30	100.00	100.00	100.00	100.00	100.00	
18-15-450-00	Library Materials	39,866.85	39,600.00	44,000.00	44,000.00	44,000.00	44,000.00	
	SERIES 4 TOTAL	39,956.15	39,700.00	44,100.00	44,100.00	44,100.00	44,100.00	.00
18-15-504-00	Office Equipment	773.01	.00	967.00	967.00	967.00	967.00	
	SERIES 5 TOTAL	773.01	.00	967.00	967.00	967.00	967.00	.00
		158,209.89	184,923.00	213,029.00	212,202.00	212,202.00	212,202.00	.00

*YTD — 01-31-83

PUBLIC WORKS EQUIPMENT MAINTENANCE

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-16-000-00	Pub Works-Equip	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-16-103-00	Super/Prof. Salaries	17,227.32	18,244.00	19,319.00	19,319.00	20,786.00	20,786.00	
18-16-104-00	Hourly Wages	23,593.37	25,242.00	23,692.00	23,692.00	23,692.00	23,692.00	
18-16-111-00	Overtime	2,613.20	2,803.00	2,570.00	2,570.00	2,570.00	2,570.00	
18-16-122-00	Insurance		6,011.00	6,769.00	6,769.00	6,838.00	6,838.00	
18-16-125-00	Social Security		3,101.00	3,270.00	3,270.00	3,376.00	3,376.00	
18-16-128-00	Retirement	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 1 TOTAL	43,433.89	55,401.00	56,620.00	56,620.00	58,262.00	58,262.00	.00
18-16-201-00	Office Supplies	32.73	50.00	50.00	50.00	50.00	50.00	
18-16-202-00	Maint. Supplies	88.84	150.00	150.00	150.00	150.00	150.00	
18-16-203-00	Operating Supplies	2,130.15	2,112.00	4,475.00	4,475.00	4,475.00	4,475.00	
18-16-204-00	Uniforms	1,233.68	1,522.00	1,592.00	1,592.00	1,592.00	1,592.00	
18-16-220-00	Printing	9.69	160.00	160.00	160.00	160.00	160.00	
18-16-230-00	Postage	20.00	20.00	20.00	20.00	20.00	20.00	
18-16-250-00	Gas & Oil	353.23	300.00	300.00	300.00	300.00	300.00	
18-16-260-00	Telephone		550.00	564.00	564.00	564.00	564.00	
18-16-270-00	Dues & Fees	.00	30.00	30.00	30.00	30.00	30.00	
18-16-280-00	Insurance	160.00	160.00	2,373.00	250.00	250.00	250.00	
	SERIES 2 TOTAL	4,028.32	5,054.00	9,714.00	7,591.00	7,591.00	7,591.00	.00
18-16-300-00	Travel & Meetings	.00	100.00	100.00	100.00	100.00	100.00	
18-16-331-00	Maint.-Machinery	167.48	730.00	400.00	400.00	400.00	400.00	
18-16-332-00	Maint.-Vehicles	661.21	300.00	300.00	300.00	300.00	300.00	
18-16-352-00	Education & Training	108.00	300.00	300.00	300.00	300.00	300.00	
	SERIES 3 TOTAL	936.69	1,430.00	1,100.00	1,100.00	1,100.00	1,100.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-16-420-00	Advertising	.00	100.00	100.00	100.00	100.00	100.00	
	SERIES 4 TOTAL	.00	100.00	100.00	100.00	100.00	100.00	.00
18-16-508-00	Operating Equipment	2,364.87	3,000.00	2,750.00	750.00	750.00	750.00	
	SERIES 5 TOTAL	2,364.87	3,000.00	2,750.00	750.00	750.00	750.00	.00
		50,763.77	64,985.00	70,284.00	66,161.00	67,803.00	67,803.00	.00

PUBLIC WORKS BUILDING MAINTENANCE

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-17-000-00	Pub Works-Bldg.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-17-104-00	Hourly Wages	11,625.99	12,138.00	11,606.00	11,606.00	12,386.00	12,386.00	
18-17-107-00	Part Time	1,977.09	2,500.00	4,160.00	4,160.00	2,500.00	2,500.00	
18-17-111-00	Overtime		890.00	837.00	837.00	905.00	905.00	
18-17-122-00	Insurance		1,566.00	1,902.00	1,944.00	1,912.00	1,912.00	
18-17-125-00	Social Security		1,040.00	1,192.00	1,192.00	1,154.00	1,154.00	
18-17-128-00	Retirement	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 1 TOTAL	13,603.08	18,134.00	20,697.00	20,739.00	19,857.00	19,857.00	.00
18-17-202-00	Maintenance Supplies	1,842.14	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	
18-17-203-00	Operating Supplies	599.36	600.00	600.00	600.00	600.00	600.00	
18-17-204-00	Uniforms	.00	.00	185.00	185.00	185.00	185.00	
18-17-212-00	Equip. Rental	18.00	50.00	50.00	50.00	50.00	50.00	
18-17-220-00	Printing	12.39	.00	.00	.00	.00	.00	
18-17-241-00	Electricity	15,695.51	21,200.00	17,481.00	17,481.00	17,481.00	17,481.00	
18-17-243-00	Heating Oil	4,191.80	4,250.00	3,815.00	3,815.00	3,815.00	3,815.00	
18-17-244-00	Water	959.15	765.00	725.00	725.00	725.00	725.00	
18-17-245-00	Sewer	360.00	270.00	270.00	270.00	270.00	270.00	
18-17-250-00	Gas	53.06	.00	.00	.00	.00	.00	
18-17-280-00	Insurance	2,055.00	1,525.00	2,213.00	2,213.00	2,213.00	2,213.00	
	SERIES 2 TOTAL	25,786.41	31,260.00	27,939.00	27,939.00	27,939.00	37,939.00	.00
18-17-300-00	Travel & Meetings		170.00	170.00	170.00	170.00	170.00	
18-17-321-00	Maint.-Buildings	6,529.99	4,480.00	500.00	1,140.00	1,140.00	1,140.00	
18-17-322-00	Maint. Grounds	214.61	100.00	100.00	100.00	100.00	100.00	
18-17-331-00	Maint.-Machinery		100.00	175.00	175.00	175.00	175.00	
	SERIES 3 TOTAL	6,744.60	4,850.00	945.00	1,585.00	1,585.00	1,585.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-17-502-00	Buildings		1,400.00	8,820.00	6,570.00	7,070.00	7,070.00	
	SERIES 5 TOTAL	.00	1,400.00	8,820.00	6,570.00	7,070.00	7,070.00	.00
		46,134.09	55,644.00	58,401.00	56,833.00	56,451.00	56,451.00	.00

TOWN MANAGER

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-21-000-00	Town Manager	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-21-102-00	Clerical Salaries	4,260.96	.00	.00	.00	.00	.00	.00
18-21-103-00	Super/Prof. Salaries	33,289.30	35,500.00	35,500.00	35,500.00	37,490.00	37,490.00	.00
18-21-122-00	Insurance		2,337.00	2,713.00	2,713.00	2,720.00	2,720.00	.00
18-21-125-00	Social Security		2,191.00	2,550.00	2,550.00	2,692.00	2,692.00	.00
18-21-128-00	Retirement	2,200.20	2,380.00	2,550.00	2,550.00	2,692.00	2,692.00	.00
	SERIES 1 TOTAL	39,750.46	42,408.00	43,313.00	43,313.00	45,594.00	45,594.00	.00
18-21-201-00	Office Supplies	200.00	150.00	125.00	125.00	125.00	125.00	.00
18-21-250-00	Gas & Oil	362.50	360.00	380.00	380.00	310.00	310.00	.00
18-21-260-00	Telephone	159.96	765.00	1,340.00	1,340.00	1,340.00	1,340.00	.00
18-21-270-00	Dues & Fees	266.98	370.00	340.00	340.00	340.00	340.00	.00
18-21-280-00	Insurance	377.00	400.00	400.00	400.00	400.00	400.00	.00
	SERIES 2 TOTAL	1,366.44	2,045.00	2,585.00	2,585.00	2,515.00	2,515.00	.00
18-21-300-00	Travel & Meetings	282.38	250.00	250.00	250.00	250.00	250.00	.00
18-21-332-00	Maint.- Vehicles	48.29	150.00	150.00	150.00	150.00	150.00	.00
18-21-352-00	Education & Training	153.25	1,365.00	1,465.00	1,465.00	1,465.00	1,465.00	.00
	SERIES 3 TOTAL	483.92	1,765.00	1,865.00	1,865.00	1,865.00	1,865.00	.00
18-21-420-00	Advertising	.00	50.00	50.00	50.00	50.00	50.00	.00
	SERIES 4 TOTAL	.00	50.00	50.00	50.00	50.00	50.00	.00
18-21-504-00	Office Equipment	129.24	100.00	100.00	100.00	100.00	100.00	.00
	SERIES 5 TOTAL	129.24	100.00	100.00	100.00	100.00	100.00	.00
		41,730.06	46,368.00	47,913.00	47,913.00	50,124.00	50,124.00	.00

CODE ENFORCEMENT & INSPECTION

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-22-000-00	Code Enforcement	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-22-102-00	Clerical Salaries	13,581.71	14,734.00	15,044.00	15,044.00	16,115.00	16,115.00	
18-22-103-00	Super/Prof. Salaries	35,902.89	38,590.00	50,954.00	39,228.00	41,780.00	41,780.00	
18-22-107-00	Part Time Wages	.00	.00	.00	6,000.00	6,000.00	6,000.00	
18-22-122-00	Insurance		7,396.00	11,031.00	8,697.00	8,788.00	8,788.00	
18-22-125-00	Social Security		3,573.00	4,735.00	4,325.00	4,574.00	4,574.00	
18-22-128-00	Retirement	.00	.00	4,250.00	3,250.00	3,250.00	3,250.00	
	SERIES 1 TOTAL	49,484.60	64,293.00	86,014.00	76,544.00	80,507.00	80,507.00	.00
18-22-201-00	Office Supplies	1,031.35	1,100.00	1,170.00	1,170.00	1,170.00	1,170.00	
18-22-203-00	Operating Supplies	61.43	100.00	100.00	100.00	100.00	100.00	
18-22-220-00	Printing	315.13	250.00	550.00	550.00	550.00	550.00	
18-22-230-00	Postage	366.00	300.00	500.00	500.00	500.00	500.00	
18-22-250-00	Gas & Oil	770.38	1,035.00	1,222.00	1,085.00	900.00	900.00	
18-22-260-00	Telephone	1,068.47	1,250.00	1,412.00	1,350.00	1,350.00	1,350.00	
18-22-270-00	Dues & Fees	233.50	250.00	300.00	300.00	300.00	300.00	
18-22-280-00	Insurance	573.00	619.00	619.00	602.00	602.00	602.00	
	SERIES 2 TOTAL	4,419.26	4,904.00	5,873.00	5,657.00	5,472.00	5,472.00	.00
18-22-300-00	Travel & Meetings	102.44	200.00	250.00	250.00	250.00	250.00	
18-22-332-00	Maint.-Vehicle	445.90	300.00	300.00	300.00	300.00	300.00	
18-22-334-00	Maint.-Office Equip.	215.00	140.00	175.00	175.00	175.00	175.00	
18-22-335-00	Maint.-Communications	22.50	50.00	375.00	125.00	125.00	125.00	
18-22-352-00	Education & Training	150.30	250.00	300.00	300.00	300.00	300.00	
	SERIES 3 TOTAL	936.14	940.00	1,400.00	1,150.00	1,150.00	1,150.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-22-421-00	Advertising	.00	100.00	100.00	100.00	100.00	100.00	
	SERIES 4 TOTAL	.00	100.00	100.00	100.00	100.00	100.00	.00
18-22-504-00	Office Equipment	343.24	.00	1,896.00	240.00	240.00	240.00	
	SERIES 5 TOTAL	343.24	.00	1,896.00	240.00	240.00	240.00	.00
		55,183.24	70,237.00	95,283.00	83,691.00	87,469.00	87,469.00	.00
REVENUES GENERATED		33,281.00	16,758.00*	--	35,200.00	35,200.00	35,200.00	

*YTD 01/31/83

BUDGET COMMITTEE

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-23-000-00	Budget Comm.	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-23-102-00	Clerical Salaries	297.50	500.00	504.00	504.00	504.00	504.00	
18-23-125-00	Social Security		34.00	39.00	39.00	39.00	39.00	
	SERIES 1 TOTAL	297.50	534.00	543.00	543.00	543.00	543.00	.00
18-23-201-00	Office Supplies	66.72	125.00	100.00	100.00	100.00	100.00	
18-23-230-00	Postage	22.70	125.00	100.00	100.00	100.00	100.00	
	SERIES 2 TOTAL	89.42	250.00	200.00	200.00	200.00	200.00	.00
18-23-420-00	Advertising	208.93	200.00	225.00	225.00	225.00	225.00	
	SERIES 4 TOTAL	208.93	200.00	225.00	225.00	225.00	225.00	.00
		595.85	984.00	968.00	968.00	968.00	968.00	.00

TOWN CLERK/TAX COLLECTOR

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-24-000-00	Town Clk-Tax Cl	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-24-101-00	Town Off. Sal.	22,002.73	23,818.00	25,220.00	25,220.00	26,592.00	26,592.00	
18-24-102-00	Clerical Salaries	40,268.07	29,582.00	40,631.00	40,631.00	42,161.00	42,161.00	
18-24-103-00	Super/Prof. Salaries		13,335.00	13,909.00	13,909.00	14,488.00	14,488.00	
18-24-111-00	Overtime	1,705.70	1,486.00	1,480.00	1,480.00	1,480.00	1,480.00	
18-24-122-00	Insurance		6,231.00	13,078.00	9,319.00	9,927.00	9,927.00	
18-24-125-00	Social Security		2,975.00	3,913.00	3,913.00	4,171.00	4,171.00	
18-24-128-00	Retirement	1,447.94	1,596.00	9,810.00	8,810.00	8,908.00	8,908.00	
	SERIES 1 TOTAL	65,424.44	79,023.00	108,041.00	103,282.00	107,727.00	107,727.00	.00
18-24-201-00	Office Supplies	1,949.95	3,220.00	2,100.00	2,100.00	2,100.00	2,100.00	
18-24-220-00	Printing	3,181.86	3,853.00	3,409.00	3,409.00	3,409.00	3,409.00	
18-24-230-00	Postage	4,429.57	6,940.00	6,785.00	6,785.00	6,785.00	6,785.00	
18-24-260-00	Tel & Tel	1,382.33	1,472.00	1,498.00	1,547.00	1,547.00	1,547.00	
18-24-270-00	Dues & Fees	37.00	45.00	45.00	45.00	45.00	45.00	
	SERIES 2 TOTAL	10,980.71	15,530.00	13,837.00	13,886.00	13,886.00	13,886.00	.00
18-24-300-00	Travel & Meetings	1,268.50	1,260.00	1,310.00	1,310.00	1,310.00	1,310.00	
18-24-334-00	Maint. Off. Equip.	368.00	475.00	565.00	565.00	565.00	565.00	
18-24-352-00	Educ. & Train.	.00	700.00	500.00	500.00	500.00	500.00	
18-24-359-00	Outside Serv-Other	2,137.90	2,401.00	2,049.00	2,049.00	2,049.00	2,049.00	
	SERIES 3 TOTAL	3,774.40	4,836.00	4,424.00	4,424.00	4,424.00	4,424.00	.00
18-24-410-00	Elec. & Reg.	498.91	505.00	625.00	625.00	625.00	625.00	
18-24-420-00	Advertising	275.20	502.00	479.00	479.00	479.00	479.00	
18-24-430-00	Dogs	207.00	160.00	950.00	950.00	950.00	950.00	
	SERIES 4 TOTAL	981.11	1,167.00	2,054.00	2,054.00	2,054.00	2,054.00	.00

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-24-504-00	Office Equip.	790.89	675.00	928.00	928.00	928.00	928.00	
	SERIES 5 TOTAL	790.89	675.00	928.00	928.00	928.00	928.00	.00
		81,951.55	101,231.00	129,284.00	124,574.00	129,019.00	129,019.00	.00
REVENUE GENERATED		491,321.00	317,353.00*	--	529,438.00	529,438.00	529,438.00	

WELFARE

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-25-000-00	Welfare	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-25-201-00	Off. Supplies	50.00	50.00	50.00	50.00	50.00	50.00	
18-25-210-00	Rentals	13,773.27	7,500.00	10,000.00	10,000.00	10,000.00	10,000.00	
18-25-230-00	Postage	.00	50.00	50.00	50.00	50.00	50.00	
18-25-241-00	Electricity	2,768.87	3,500.00	5,000.00	5,000.00	5,000.00	5,000.00	
18-25-243-00	Heating Oil	3,334.78	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
18-25-250-00	Gas and Oil	237.10	300.00	300.00	300.00	300.00	300.00	
18-25-270-00	Dues and Fees	10.00	25.00	25.00	25.00	25.00	25.00	
	SERIES 2 TOTAL	20,174.02	14,425.00	20,425.00	20,425.00	20,425.00	20,425.00	.00
18-25-300-00	Travel & Mtgs.	.00	335.00	20.00	20.00	20.00	20.00	
18-25-351-00	Consultants	6,034.52	10,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
18-25-352-00	Educ. & Traing	.00	225.00	25.00	25.00	25.00	25.00	
	SERIES 3 TOTAL	6,034.52	10,560.00	25,045.00	25,045.00	25,045.00	25,045.00	.00
18-25-401-00	Food	1,937.17	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
18-25-402-00	Medical	1,126.39	1,300.00	500.00	500.00	500.00	500.00	
18-25-405-00	Old Age Assist.	11,025.33	8,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
18-25-406-00	Misc. Oper. Exp.	4,823.01	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
	SERIES 4 TOTAL	18,911.90	14,300.00	16,500.00	16,500.00	16,500.00	16,500.00	.00
		45,120.44	39,285.00	61,970.00	61,970.00	61,970.00	61,970.00	.00
	REVENUES GENERATED	5,547.00	7,631.00*	--	5,000.00	5,000.00	5,000.00	

*YTD — 01-31-83

FINANCE DEPARTMENT

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-26-000-00	Finance	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-26-103-00	Super. & Prof. Sal.	.00	36,538.00	37,721.00	37,721.00	41,683.00	41,683.00	
18-26-122-00	Insurance		3,937.00	4,505.00	4,505.00	4,514.00	4,514.00	
18-26-125-00	Social Security		2,448.00	2,707.00	2,707.00	2,935.00	2,935.00	
18-26-128-00	Retirement	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00	
	SERIES 1 TOTAL	.00	42,923.00	46,933.00	46,933.00	51,132.00	51,132.00	.00
18-26-201-00	Office Supplies	323.49	250.00	250.00	250.00	250.00	250.00	
18-26-270-00	Dues & Fees	.00	100.00	125.00	125.00	125.00	125.00	
18-26-271-00	Subscriptions	.00	.00	125.00	125.00	125.00	125.00	
	SERIES 2 TOTAL	323.49	350.00	500.00	500.00	500.00	500.00	.00
18-26-300-00	Travel & Meetings	.00	200.00	300.00	300.00	300.00	300.00	
18-26-334-00	Maint.-Office Equip.	.00	.00	50.00	50.00	50.00	50.00	
18-26-352-00	Education & Training	.00	175.00	175.00	175.00	175.00	175.00	
18-26-353-00	Computer Services	18,551.25	.00	.00	.00	.00	.00	
18-26-359-00	Outside Services	1,960.00	.00	.00	.00	.00	.00	
	SERIES 3 TOTAL	20,511.25	375.00	525.00	525.00	525.00	525.00	.00
18-26-420-00	Advertising	73.46	100.00	.00	.00	.00	.00	
	SERIES 4 TOTAL	73.46	100.00	.00	.00	.00	.00	.00
18-26-504-00	Office Equipment	.00	.00	275.00	275.00	275.00	275.00	
	SERIES 5 TOTAL	.00	.00	275.00	275.00	275.00	275.00	.00
		20,908.20	43,748.00	48,233.00	48,233.00	52,432.00	52,432.00	.00

DEBT SERVICE

ACCT. NO.	DESCRIPTION	81/82 EXP.	82/83 BUD.	DEPT. REQ.	T.M. REC.	BOS. REC.	BUD. COMM.	VOTED
18-27-000-00	Debt Service	.00	.00	.00	.00	.00	.00	.00
	SERIES 0 TOTAL	.00	.00	.00	.00	.00	.00	.00
18-27-601-00	Interest-Tan	.00	50.00	50.00	50.00	50.00	50.00	
18-27-602-00	Interest-Notes & Bonds	535,919.85	492,035.00	447,975.00	447,975.00	447,975.00	447,975.00	
18-27-604-00	Principal-Notes & Bonds	870,000.00	870,000.00	870,000.00	870,000.00	870,000.00	870,000.00	
	SERIES 6 TOTAL	1,405,919.85	1,362,085.00	1,318,025.00	1,318,025.00	1,318,025.00	1,318,025.00	.00
		1,405,919.85	1,362,085.00	1,318,025.00	1,318,025.00	1,318,025.00	1,318,025.00	.00
GRAND TOTAL—								
ALL DEPARTMENTS		5,928,676.58	6,474,084.00	7,098,644.00	6,859,150.00	6,821,785.00	6,882,577.00	
REVENUES GENERATED		494,721.00	359,443.00*	--	464,722.00	464,722.00	464,722.00	

*YTD — 01-31-83

TOWN OFFICERS

REPRESENTATIVES TO GENERAL COURT

Frederick G. Ahrens
Dennis Fields
Robert N. Kelley

Charles Nute
Geraldine Watson
Harold Watson

SELECTMEN

Nancy R. Gagnon, Chairman
Frederick G. Ahrens
David L. Jordan
Donald H. Botsch
Robert W. Brundige

Term expires 1983
Term expires 1983
Term expires 1984
Term expires 1985
Term expires 1985

TOWN MANAGER

James A. McSweeney

ADMINISTRATIVE ASSISTANT

David A. Hodgen

MODERATOR

Robert C. Schaumann

TOWN TREASURER

Jean G. Weston

TOWN CLERK-TAX COLLECTOR

Robert R. Morrill

DEPUTY TOWN CLERK

Ruth E. Liberty

DEPUTY TAX COLLECTOR

Betty J. Spence

SUPERVISORS OF CHECKLIST

Ruth E. Liberty
Edna G. Turner
Jean G. Weston

Term expires May 1984
Term expires May 1986
Term expires May 1988

TRUSTEES OF TRUST FUNDS

Arthur J. Carlson
George M. Greenleaf
Richard A. Dickinson

Term expires 1983
Term expires 1984
Term expires 1985

FOREST FIRE WARDEN

Clarence P. Worster

DEPUTY WARDENS

Charles Q. Hall
Edward Worster*
Joseph Comer

Normand C. Pepin
Perley Rogers
Howard Young

*deceased 1982

PARKS & RECREATION COMMITTEE

Drusilla Movizzo, Chairman	Term expires May 1983
Daniel P. Cantara Jr.	Term expires May 1984
Richard Dumont*	Term expires June 1983
Gene Bernier	Term expires September 1985
Joseph Martel	Term expires November 1984
George May	Term expires July 1985
Michael Olsen	Term expires June 1983
Diane Pearce	Term expires June 1985
William Singley	Term expires November 1984
Brian Skanes	Term expires June 1983
Robert W. Brundige**	

* Resigned 1982

**Ex officio selectman member

MERRIMACK DISTRICT COURT

Charles F. Morrill	Justice
Jack B. Middleton	Special Justice
Dorothy K. Estes	Clerk
Lynn Killkelley	Deputy Clerk
Eleanor Brown	Assistant Clerk
Robert Patrick	Probation Officer

LIBRARY TRUSTEES

J. Howard Bigelow	Term expires 1983
John Grady	Term expires 1984
Joan Mountford	Term expires 1985

LIBRARIAN

Kendall F. Wigin

DEPARTMENT OF PUBLIC WORKS

Edward J. Blaine Jr., P.E.	Director
Ernest E. Jeffrey, P.E.	Engineer
Larry R. Spencer	Sewer Division Superintendent
Rossiter R. Holt Jr.	Equipment Maintenance Superintendent
Ronald E. McAlpine	Highway Division Superintendent

CIVIL DEFENSE DIRECTOR

Anthony Pellegrino

HEALTH OFFICER

Norman Carr

ZONING BOARD OF ADJUSTMENT

Alfred A. Hinckley, Chairman	Term expires June 1985
Arthur J. Carlson	Term expires July 1983
George Bruno	Term expires June 1984
Antone S. Holveas	Term expires August 1986
Bruce Nightingale	Term expires June 1987

HIGHWAY SAFETY COMMITTEE

Oscar Gerlach, Chairman	Rossiter Holt
Roger Bellemore	Robert L'Heureux
Norman Carr	Ronald McAlpine
Joseph Comer	Frederick Moriarty
Joseph Devine	Norman Pepin
Mark Goldberg	Frederick G. Ahrens**
Charles Hall	
Donald Hayes	

CONSERVATION COMMISSION

Elizabeth Hummel, Chairman	Term expires April 1985
Clifford Borgman	Term expires April 1984
Bruce Cohen	Term expires April 1984
Robert Bjornson	Term expires April 1985
Mary Lund*	Term expires April 1984
Ted Parmenter	Term expires September 1984
Walter Quist	Term expires June 1984
Lisbeth F. Wallace	Term expires April 1983
Harold Thresher	Honorary Member
Donald H. Botsch**	

PLANNING BOARD

Nelson R. Disco, Chairman	Term expires April 1984
Arthur L. Gagnon, Secretary	Term expires April 1984
Michael C. Donah	Term expires April 1986
Ralph S. Guercio	Term expires April 1985
Charles M. Nute Jr.	Term expires April 1983
Scott Walsh	Term expires April 1987
David L. Jordan**	

MUNICIPAL HAZARDOUS WASTE FACILITY REVIEW COMMITTEE

Arthur L. Gagnon, Chairman
Alfred Hinckley
Jeffrey A. Jones
Donald H. Botsch**

Maurice Lindsay
Walter Quist
Kathy L. Wales

* Resigned 1982

**Ex officio selectman member

MERRIMACK BUDGET COMMITTEE

John J. Grady, Chairman	Term expires May 1983
Wayne J. Bellinger	Term expires May 1983
Martin P. Carrier	Term expires May 1985
Eleonore M. Diggins*	Term expires May 1984
Rossiter R. Holt Jr.	Term expires May 1983
Robert N. Kelley	Term expires May 1984
Christopher H. Lee	Term expires May 1985
John E. Lyons	Term expires May 1984
John T. Mackey	Term expires May 1983
David E. Spence	Term expires May 1985
Valerie D. Walsh	Term expires May 1985
Charles C. Webster	Term expires May 1983

EX OFFICIO MEMBERS

Nancy R. Gagnon
Robert S. Lessor
Fred C. Shirley

BALLOT INSPECTORS

Lorraine Cantara (D)	Term expires November 1984
Anne Goodridge (D)	Term expires November 1984
Frederick Moriarty (D)	Term expires November 1984
Ruth Morton (D)	Term expires November 1984
Rita Nolet (D)	Term expires November 1984
Sandra Russell (D)	Term expires November 1984
Helen Ahrens (R)	Term expires November 1984
Dorothy Bellinger (R)	Term expires November 1984
Yvonne Hinckley (R)	Term expires November 1984
Nancy Lougee (R)	Term expires November 1984
Lucy Webster (R)	Term expires November 1984
Joanne Wilson (R)	Term expires November 1984

*Resigned March 1983

SPECIAL TOWN MEETING

November 2, 1982

Moderator, Robert C. Schaumann, opened the polls for voting at the Mastricola Middle School, All Purpose Room on Baboosic Lake Road, Merrimack at 8:00 a.m.

Moderator Schaumann closed the polls at 8:00 p.m.

The following amendments to the town zoning ordinance and building code were acted upon:

1. Amend Section 1.02.4 of the Zoning Ordinance by deleting that portion of the definition of the term "mobile home" which refers to one-family dwelling units designed and constructed to be moved by vehicle over the highway, so as to be in compliance with state statute (vote by official ballot).

Yes 2596

No 1012

2. Amend Section 6.11 of the Zoning Ordinance by deleting reference to Section 10.07 and inserting instead a reference to Section 6.03. This amendment would generally allow construction of small accessory buildings, under 100 square feet, as well as minor alterations, repairs and general upkeep of existing buildings without a building permit (vote by official ballot).

Yes 3142

No 575

3. Amend the Zoning Ordinance by revising generally Sections 8.0, 8.03 and 8.04. This will clarify and further define the ordinance governing non-conforming uses of buildings and insert new sections on non-conforming use of land as well as of structures which conform with use restrictions but not dimensional requirements (vote by official ballot).

Yes 2545

No 926

4. Amend Section 13 of the Zoning Ordinance and Building Code of the Town of Merrimack relating to Removal of Sand, Gravel or Other Raw Materials by deleting the existing section and substituting instead a new section which will generally provide for the administration and enforcement of earth moving activities within the town including excavation, grading, clearing and removal; and further to authorize the Planning Board, as the Regulator, to adopt regulations pursuant to this ordinance as well as N.H. R.S.A. 155-E (vote by official ballot).

Yes 2630

No 905

ANNUAL MEETING

MAY 11, 1982

Moderator, Robert C. Schaumann, opened the polls for voting at the Masticola Middle School, All Purpose Room on Baboosic Lake Road, Merrimack, New Hampshire at 8:00 a.m.

Moderator Schaumann closed the polls at 8:00 p.m.

SECOND SESSION

MAY 13, 1982

The second session of the Annual Town Meeting convened at 7:30 p.m. with Moderator Robert C. Schaumann presiding. Mr. Schaumann introduced Rev. John Evans to give the invocation, following which the Pledge of Allegiance to the flag took place.

Mr. Schaumann made the announcement to the public to make sure to check in with the Ballot Inspectors and then asked for a consensus to limiting statements an individual may make on an article to three minutes. A vote by the raising of cards was taken and PASSED in the affirmative. Also, when discussing an article, Mr. Schaumann stated the individual should use the microphone and state their name and address for the record before continuing the discussion. Mr. Schaumann further asked that no new business be introduced on the floor after 11:00 p.m. and that "No Smoking" is allowed in the All Purpose Room. Smoking is allowed outside or in the hall area.

As a result of the election, Mr. Schaumann introduced Donald H. Botsch and Robert W. Brundige as candidates who have been re-elected. Mr. John Grady has requested a recount which will be conducted on the 19th of May. Mr. Schaumann then introduced Mr. Grady as Chairman of the Budget Committee. Mr. Grady gave a statement briefly explaining the Budget Committee's role and the setting of the budget for this year. Mr. Grady's statement continued with the fact that the review of the budget took a great deal of time and then introduced the Budget Committee members present. To sum up, Mr. Grady reserved the right to comment later on the budget itself.

Moderator Schaumann stated, in regard to the election on the Budget Committee candidates, Martin Carrier and Christopher Lee, had been elected to the committee, but there were so many write-in candidates final results are still incomplete. It appears that Valerie Walsh has won for a three-year appointment and David Spence also for a three-year appointment. It also appears that John Grady won for a one-year appointment.

Instructions were then given by Moderator Schaumann concerning the bringing of a warrant article to discussion on the floor. The Selectmen will make the motion and then discussion will commence relative to that particular article. Moderator Schaumann then stated that all discussion is recorded and reminded townspeople to please state their name and address each time they approach the microphone to speak.

ARTICLE 10: TO SEE IF THE TOWN WILL VOTE TO RE-SCIND THAT PORTION OF WARRANT ARTICLE 18 OF THE 1976 TOWN MEETING WHICH PROVIDED THAT: FIFTY PERCENT OF THE REVENUES RECEIVED FROM THE OPERATION OF THE AMBULANCE SERVICE BE ALLOCATED TOWARDS A CAPITAL RESERVE FUND TOWARDS THE PURCHASE OF ADDITIONAL EQUIPMENT AND APPARATUS AND FIFTY PERCENT TO BE DIRECTED TO THE GENERAL FUND TO OFFSET THE OPERATING COST FOR SAID AMBULANCE SERVICE: AND TO SUBSTITUTE THE FOLLOWING IN LIEU THEREOF: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THAT FROM THE REVENUES RECEIVED FROM THE OPERATION OF THE AMBULANCE SERVICE THE SUM OF TWELVE THOUSAND DOLLARS (\$12,000) ANNUALLY SHALL BE ALLOCATED FOR THE AMBULANCE CAPITAL RESERVE FUND FOR THE FINANCING OF THE COSTS OF ADDITIONAL AMBULANCE EQUIPMENT AND APPARATUS, AND THAT THE BALANCE OF ANY FUNDS RECEIVED FROM THE OPERATION OF THE AMBULANCE SERVICE SHALL BE DIRECTED TO THE GENERAL FUND. THE EFFECTIVE DATE OF THESE ACTIONS TO BE JULY 1, 1982. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Nancy R. Gagnon and seconded by Robert W. Brundige to adopt the article as read. Mrs. Gagnon yielded to Norm Carr, Ambulance Director. Mr. Carr gave a short presentation concerning this Article.

After Mr. Carr's presentation, Moderator Schaumann called for questions relative to Article #10. With no discussion forthcoming, Moderator Schaumann called for a vote on Article 10 which PASSED in the Affirmative and so declared.

ARTICLE 11: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF TEN THOUSAND DOLLARS (\$10,000) TO ESTABLISH A CAPITAL RESERVE FUND FOR THE PURPOSE OF ACQUIRING VOTING MACHINES AND FURTHER TO DESIGNATE THE BOARD OF SELECTMEN AS AGENTS FOR SAID CAPITAL RESERVE FUND. (NOT RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Frederick G. Ahrens and seconded by Robert R. Morrill to accept the article as read. After briefly stating the need to set aside this capital reserve fund, Mr. Ahrens yielded the floor to Mr. Morrill. Mr. Morrill gave a statement supporting the article. Estimates of figures on the number of counters involved and the hours worked on election night were stated, as well as the increase in population over the last 13 years.

Discussion ensued concerning the article. Statements were made by residents Cedric Onsruth, John Grady, Frederick Ahrens, Mark Goldberg, David Jordan and Nancy Gagnon.

The question was called and Moderator Schaumann called for a vote on Article 11 which was DEFEATED and so declared.

ARTICLE 12: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE SUCH SUMS OF MONIES AS MAY BE NECESSARY TO DEFRAY TOWN CHARGES FOR THE ENSUING YEAR:

- a. Town Officers' salaries
- b. Town Officers' expenses
- c. Election and registration
- d. District Court
- e. Town Hall and other buildings
- f. Historical Society
- g. Assessing Department
- h. Police Department and Communications
- i. Civil Defense
- j. Fire Department
- k. Planning & Zoning and Building Inspection
- l. Damages and legal expenses
- m. Ambulance Service
- n. Merrimack Valley Home Health Care
- o. Sewer Division
- p. Sanitary Landfill
- q. Highway Maintenance & Cemetery; DPW; Administration
- r. Library
- s. Town Poor
- t. Old age assistance
- u. Fourth of July and Memorial Day
- v. Parks and playgrounds
- w. Conservation Commission
- x. Pennichuck Water Works
- y. Advertising and regional association
- z. Interest:
 - Temporary Loans
 - Long-term notes and bonds

- aa. Principal: long-term notes and bonds
- bb. Capital reserve:
 - Wastewater Treatment plant
 - Bulldozer fund
 - Fire equipment
 - Grader fund
- cc. Government grants
- dd. New Equipment:
 - Operating equipment
 - Office equipment
 - Police cruisers
 - Highway Department equipment
 - (see budget detail) (Recommended by the Budget Committee)

MOTION was made by Frederick G. Ahrens and seconded by Donald H. Botsch that the Town vote to raise and appropriate the sum of six million four hundred seventy-four thousand eighty-four dollars (\$6,474,084) to defray town charges for the ensuing year, such sum to be allocated as shown in the budget detail except that account number 18-06-551, Ambulance Capital Reserve will be changed from twelve thousand dollars (\$12,000) to zero (0). Mr. Ahrens yielded the floor to Budget Committee Chairman John Grady.

Mr. Grady made a brief statement concerning the budget. This budget represents a 6.1% decrease from the previous year. Mr. Grady further stated that the committee feels the budget is fair to the Town and to the taxpayers and hopes that the Town will support it. Mr. Grady then yielded the floor to James A. McSweeney, Town Manager, to detail the budget.

Mr. McSweeney addressed each department budget giving the amount, number of personnel in each department, and percentages of the amount of expenses and salaries.

Discussion ensued throughout Mr. McSweeney's presentation of the budget. Questions concerning two different line items in the General Government were asked by resident Julie Foss and School Board member Robert L'Heureux. Mr. McSweeney answered Ms. Foss' question and referred to Mr. Robert Morrill, Town Clerk, to answer Mr. L'Heureux's question.

Mr. McSweeney proceeded to detail each department. Questions were asked by Mark Goldberg and Anita Memos, residents of Merrimack. Mr. McSweeney answered their questions.

MOTION was made by Robert L'Heureux and seconded by Robert Bergin to amend the budget as follows: That the ballot inspectors salary be increased from \$25.00 to \$40.00 and the ballot counters salary be increased from \$10.00 to \$15.00.

Discussion ensued concerning the amendment. Statements were made by Arthur "Pete" Gagnon, member of the Planning Board, and George Bruno, member of the Zoning Board of Adjustment.

The question was called on the amendment. Moderator Schaumann called for the vote on the amendment which was DEFEATED and so declared.

The question was called on Article 11, Town Budget. Moderator Schaumann called the vote on Article 11 which PASSED in the Affirmative and so declared.

ARTICLE 13: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO APPLY FOR, RECEIVE AND EXPEND FEDERAL OR STATE GRANTS WHICH MAY BECOME AVAILABLE DURING THE COURSE OF THE YEAR, AND ALSO TO ACCEPT AND EXPEND MONEY FROM ANY OTHER GOVERNMENTAL UNIT OR PRIVATE SOURCE TO BE USED FOR PURPOSES FOR WHICH THE TOWN MAY LEGALLY APPROPRIATE MONEY PROVIDED: (1) THAT SUCH GRANTS AND OTHER MONIES DO NOT REQUIRE THE EXPENDITURE OF OTHER TOWN FUNDS, (2) THAT A PUBLIC HEARING SHALL BE HELD BY THE SELECTMEN PRIOR TO THE RECEIPT AND EXPENDITURE OF SUCH GRANTS AND MONIES: AND (3) THAT SUCH ITEMS SHALL BE EXEMPT FROM ALL PROVISIONS OF RSA 32 RELATIVE TO LIMITATION AND EXPENDITURE OF TOWN MONIES. ALL AS PROVIDED BY RSA 31:95-b.

MOTION was made by David L. Jordan and seconded by Robert W. Brundige that Warrant Article 13 be adopted as read. Mr. Jordan yielded to David A. Hodgen, Administrative Assistant to the Board, for a brief explanation of the article.

After Mr. Hodgen's statement, the question was called to vote on Article 13. Moderator Schaumann called for the vote on Article 13 which PASSED in the Affirmative and so declared.

ARTICLE 14: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF TWO THOUSAND EIGHT HUNDRED NINETY-FIVE DOLLARS (\$2,895) AS THE TOWN'S SHARE OF TOWN ROAD AID, APPORTIONMENT A, THE STATE OF NEW HAMPSHIRE TO CONTRIBUTE NINETEEN THOUSAND TWO HUNDRED NINETY-SEVEN DOLLARS (\$19,297) AS THE STATE SHARE AS PROVIDED BY LAW, OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Donald H. Botsch and seconded by Nancy R. Gagnon to accept Article 14 as read. Selectman Botsch yielded the floor to Edward J. Blaine, Jr., Director of Public Works. Mr. Blaine explained that this article was basically a housekeeping article.

With no discussion forthcoming from the floor, Moderator Schaumann called for a vote on Article 14 which PASSED in the Affirmative and so declared.

ARTICLE 15: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF THREE THOUSAND SIX HUNDRED TWENTY DOLLARS (\$3,620) FOR TOWN ROAD AID APPORTIONMENT B. FUNDS PURSUANT TO THE PROVISIONS OF RSA 241:2, OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Donald H. Botsch and seconded by Frederick G. Ahrens to accept Article 15 as read. Mr. Blaine explained again that this article was basically a housekeeping article for matching funds.

Moderator Schaumann called for a vote on Article 15 which PASSED in the Affirmative and so declared.

ARTICLE 16: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE BOARD OF SELECTMEN TO OFFSET HIGHWAY DIVISION MAINTENANCE BUDGETED ITEMS WITH ANTICIPATED HIGHWAY SUBSIDY FUNDS IN THE AMOUNT OF FIFTY-SEVEN THOUSAND SEVEN HUNDRED THIRTY DOLLARS (\$57,730) OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Nancy R. Gagnon and seconded by Donald H. Botsch to accept Article 16 as read.

Discussion ensued regarding this Article. A question was asked by Ms. Foss of Stevens Ave. as to the use of the funds. Mr. Blaine answered her question, stating that state statutes govern that these funds can only be used to offset highway maintenance.

Moderator Schaumann called for a vote on Article 16 which PASSED in the Affirmative and so declared.

ARTICLE 17: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF FORTY-FIVE THOUSAND SEVEN HUNDRED NINETY DOLLARS (\$45,790) TO RECONSTRUCT THE INTERSECTION OF BABOOSIC LAKE ROAD AND ROUTE 3 AND TO OFFSET THIS EXPENDITURE WITH ANTICIPATED ADDITIONAL HIGHWAY SUBSIDY FUNDS, OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by David L. Jordan and seconded by Frederick G. Ahrens that we accept Article #17 as read. Selectman Jordan made a statement in support of the article. Mr. Edward J. Blaine, Jr., outlined an illustrated drawing of the proposed improvements for the intersection done by the State Highway Department.

After the presentation by Mr. Blaine, discussion ensued concerning the design of the intersection. Statement were made by residents Gary Smetana of Naticook Road; John Grady, Chairman of the Budget Committee; Millard Taylor of Collins Ave.; Hans Kaufman of Maidstone Drive; Don Cour-

temarche, of the Prudential Council, First Congregational Church; Mark Goldberg, Danbury Drive; Arthur "Pete" Gagnon, Planning Board member; Jo Kilbourn, Peaslee Road; Julie Foss, Wilson Hill Road. The questions and statements concerned the design and the design was not relevant to the article as stated. It was explained by the Selectmen that public hearings will be held by the State concerning the design aspect later before the initial start of the project.

The question was called on the article. Moderator Schaumann called for a vote on Article 17 which PASSED in the Affirmative and so declared.

ARTICLE 18: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE AND AUTHORIZE THE WITHDRAWAL FROM THE REVENUE SHARING FUND THE SUM OF THIRTY THOUSAND DOLLARS (\$30,000) TO RECONSTRUCT THE INTERSECTION OF TURKEY HILL AND AMHERST ROADS, OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Robert W. Brundige and seconded by Frederick G. Ahrens that Article 18 be accepted as read. Chairman Brundige yielded the floor to Edward J. Blaine, Jr. Mr. Blaine explained the reconstruction project. Statements were made by residents Gary Smetana, Naticook Road; Julie Foss, Wilson Hill Road and Tony Pellegrino, Birch Street. Mr. Albert Piccardi of Berry Lane proposed an amendment to the article. The amendment as stated by Moderator Schaumann is as follows:

SHALL WE EXPEND AN ADDITIONAL \$3,000 FROM REVENUE SHARING FUNDS TO REPAIR A SECTION OF THE ROAD APPROXIMATELY 1,000 YARDS WEST OF INTENDED CONSTRUCTION OF INTERSECTION OF TURKEY HILL AND AMHERST ROADS.

This amendment was seconded by Edward J. Blaine, Jr. Mr. Blaine then proceeded to explain the need for the amendment.

After discussion, the vote was called on Article 18 as amended:

TO increase to \$33,000.00

Moderator Schaumann called for a vote on the article as amended which PASSED in the Affirmative and so declared.

ARTICLE 19: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE AND AUTHORIZE THE WITHDRAWAL FROM THE REVENUE SHARING FUND THE SUM OF ONE HUNDRED FOUR THOUSAND DOLLARS (\$104,000) TO RECONSTRUCT BABOOSIC LAKE ROAD SOUTH, AND TO RESURFACE CARTER ROAD AND SHORE DRIVE FROM CARTER ROAD TO DONALD ROAD, OR ACT ON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Donald H. Botsch and seconded by David L. Jordan to accept Article 19 as read. Selectman Botsch gave a statement in support of the article and then yielded the floor to Mr. Blaine. Mr. Blaine then introduced our new Highway Superintendent, Ronald McAlpine, before explaining the work to be done concerning Article 19.

Statements were made by residents Anita Memos, Bedford Road; Ann Lescatre, Fairway Drive; Ed Memmen, Northwood Drive; and another resident of the area.

Moderator Schaumann called for a vote on Article 19 which PASSED in the Affirmative and so declared.

ARTICLE 20: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE WITHDRAWAL FROM THE FEDERAL REVENUE SHARING FUND FOR USE AS SETOFFS AGAINST BUDGETED APPROPRIATIONS IN THE AMOUNT INDICATED AND SET FORTH BELOW AND, FURTHER TO AUTHORIZE THE BOARD OF SELECTMEN TO MAKE PRO-RATA REDUCTIONS IN THE AMOUNT, IF ESTIMATED ENTITLEMENTS ARE REDUCED, OR TAKE ANY OTHER ACTION THEREON:

GENERAL GOVERNMENT	\$16,000
POLICE DEPARTMENT	16,000
FIRE DEPARTMENT	16,000
HIGHWAY DIVISION	16,000

(RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Frederick G. Ahrens and seconded by Nancy R. Gagnon to adopt Article 20 amended as follows:

GENERAL GOVERNMENT	\$15,250
POLICE DEPARTMENT	15,250
FIRE DEPARTMENT	15,250
HIGHWAY DIVISION	15,250

Selectman Ahrens explained the reason for this motion. The town received \$198,000 in Federal Revenue Sharing funds, \$137,000 was applied for this year leaving a balance of \$61,000. This basically is a housekeeping article so that we can account the balance of revenue sharing funds. This will be used to offset the taxes.

Moderator Schaumann called for a vote on Article 20 as amended which PASSED in the Affirmative and so declared.

ARTICLE 21: TO SEE IF THE TOWN WILL VOTE IN ACCORDANCE WITH THE PROVISIONS OF RSA 50:1 TO ESTABLISH A PARK AND RECREATION AREA WITHIN THE TOWN-OWNED LAKE NATICOOK RECREATION AREA (FORMERLY KNOWN AS THE FISHER PROPERTY) AND TO DEDICATE AND

NAME THE SAID PARK AND RECREATION AREA AS THE "VETERANS MEMORIAL PARK." THAT THE BOARD OF SELECTMEN ARE FURTHER AUTHORIZED TO NAME AREAS WITHIN THE PARK AS MAY BE REASONABLE AND PRUDENT.

MOTION was made by Robert W. Brundige and seconded by Donald H. Botsch to accept Article 21 as read. Selectman Brundige yielded the floor to Mr. George May and Mr. Ronald Leonard, co-chairmen of the Steering Committee for the park and members of the Parks & Recreation Committee.

A slide presentation was then given by the co-chairmen of the Steering Committee on the physical features outlining the 26 acres of the park. It was stated that if this is approved by the townspeople, Groundbreaking Ceremonies will be held Memorial Day. The Management Plan for the recreation areas and general setup of the park was then discussed.

Statements concerning the proposed park were then made by Selectman Brundige and Selectman Jordan. Residents voicing opinions were John Lyons, K. Sullivan, Steve James and Nancy Richards-Stower.

The vote was called on Article 21 as read. Moderator Schauman stated that Article 21 PASSED in the Affirmative and so declared.

ARTICLE 22: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE BOARD OF SELECTMEN TO RECEIVE AND EXPEND THE SUM OF TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) AND OTHER GIFTS FROM THE VETERANS OF FOREIGN WARS AND OTHER PRIVATE AND PUBLIC ORGANIZATIONS AND INDIVIDUALS FOR THE USE OF THE TOWN IN THE ESTABLISHMENT OF THE PROPOSED RECREATION PARK "VETERANS MEMORIAL PARK" (FORMERLY KNOWN AS THE FISHER PROPERTY). (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Robert W. Brundige and seconded by David L. Jordan that the article be accepted as read. Selectman Brundige explained the need for this article.

Statements were made by residents Patrick Collette, Charles Fields, Arthur Carlson and Mark Goldberg concerning the article.

Patrick Collette proposed an amendment to the article as follows:

THAT WE VOTE TO AUTHORIZE THE BOARD OF SELECTMEN TO RECEIVE UP TO \$250,000 BUT EXPEND UP TO \$50,000 FOR THE FIRST YEAR.

Mr. Collette then proceeded to explain the amendment. Statements were made by Mr. P. O'Donnell of South Baboosic Lake Road and Selectman Jordan on the matter.

The vote was called on the amendment to Article 22 by Moderator Schaumann which was DEFEATED and so declared.

Moderator Schaumann then called for a vote on Article 22 which PASSED in the Affirmative and so declared.

MOTION was made by Ed Memmen and seconded from the floor that we close the meeting.

The second session of Town Meeting ended at 11:40 p.m.

THIRD SESSION MAY 14, 1982

The third session of the Annual Town Meeting convened at 7:30 p.m. with Moderator Robert C. Schaumann presiding. At the second session, Articles 10 through 22 were covered. The third session will start with Article 23.

ARTICLE 23: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF NINETY THOUSAND DOLLARS (\$90,000) FOR THE PURPOSE OF ERECTING A TWO-LANE BRIDGE OVER THE SOUHEGAN RIVER AT THE SAME LOCATION AS THE FORMER SEAVERNS BRIDGE; AND TO AUTHORIZE THE BOARD OF SELECTMEN TO ACCEPT AND EXPEND PRIVATE FUNDS DONATED TO THE TOWN FOR THE PROJECT WITH THE FURTHER CONDITION AND UNDERSTANDING THAT WOODLAND PARK, INC., OR ITS SUCCESSOR OR ASSIGNEES, WILL DONATE TO THE TOWN ALL SUMS THAT MAY BE REQUIRED AS THE TOWN'S SHARE OF THE PROJECT. (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Frederick G. Ahrens and seconded by Donald H. Botsch that we accept Article 23 as read. Selectman Ahrens yielded the floor to James A. McSweeney, Town Manager. Mr. McSweeney explained the article.

Discussion ensued in which statements were made by residents Roger Lamphrey; Nelson Disco, Chairman of the Planning Board; Gary Smetana, Mark Goldberg, Edward J. Blaine, Jr., Director of Public Works; Bruce Nightingale; Charles Hall, Fire Chief; Selectman Donald Botsch; and Robert Bossie, Town Counsel.

The question was called. Moderator Schaumann called for a vote on Article 23 which PASSED in the Affirmative and so declared.

ARTICLE 24: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF FIVE HUNDRED DOLLARS (\$500) FOR THE PURPOSE OF PROVIDING FINANCIAL ASSISTANCE TO THE SOUHEGAN VALLEY WORKSHOP, MILFORD, WHICH PROVIDES SHELTERED EMPLOYMENT, BASIC LIVING

SKILLS, FUNDAMENTAL ACADEMIC SKILLS, ESSENTIAL SUPPORT SERVICES TO DEVELOPMENTALLY DISABLED ADULTS OF MERRIMACK. (BY PETITION) (RECOMMENDED BY THE BUDGET COMMITTEE)

MOTION was made by Donald H. Botsch and seconded by Robert W. Brundige to accept Article 24 as read.

Discussion ensued concerning Article 24. A question was asked by resident Julie Foss of Stevens Ave. concerning the number of residents involved in the Workshop.

The question was called and Moderator Schaumann called for a vote on Article 24 which PASSED in the Affirmative and so declared.

ARTICLE 25: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE HEALTH OFFICER TO ADOPT REGULATIONS PURSUANT TO RSA 147:1 AND RSA 31:39(j) CONCERNING SANITARY CONDITIONS OF RESTAURANTS AND OTHER FOOD SERVICE ESTABLISHMENTS WITHIN THE TOWN, SUBJECT TO APPROVAL BY THE BOARD OF SELECTMEN IN ACCORDANCE WITH RSA 147:1.

MOTION was made by Frederick G. Ahrens and seconded by Robert W. Brundige to accept Article 25 as read.

In reference to Article 25, Selectman Ahrens made a statement referring to the fact that Article 25 and 26 are based on a new law passed in the legislature, supported by him.

Statements were made by residents Dennis Fields, Norman Carr, N. Fisher, and Eric Huff concerning the article.

Moderator Schaumann called for a vote on Article 25 which PASSED in the Affirmative and so declared.

ARTICLE 26: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE HEALTH OFFICER TO ISSUE LICENSES AND ESTABLISH REGULATIONS FOR SUCH LICENSING FOR THE OPERATION OF RESTAURANTS AND OTHER FOOD SERVICE ESTABLISHMENTS WITHIN THE TOWN AND TO AUTHORIZE THE BOARD OF SELECTMEN TO ESTABLISH A REASONABLE FEE FOR SUCH LICENSES, ALL IN ACCORDANCE WITH RSA 31:39(k).

MOTION was made by Frederick G. Ahrens and seconded by Donald H. Botsch that Article 26 be adopted as read. Selectman Ahrens stated that basically this article permits the Selectmen to set the cost for licensing.

The question was called and Moderator Schaumann called for a vote on Article 26 which PASSED in the Affirmative and so declared.

ARTICLE 27: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE BOARD OF SELECTMEN TO ACT AS A FRANCHISING AUTHORITY, PURSUANT TO RSA 53-C, FOR THE PURPOSES OF FRANCHISING AND REGULATING CABLE TELEVISION SYSTEMS WITHIN THE TOWN OF MERRIMACK.

MOTION was made by David L. Jordan and seconded by Donald H. Botsch to accept Article 27 as read. Selectman Jordan yielded to James McSweeney, Town Manager.

At this point, Mr. McSweeney introduced the new Assessor for the Town, Mr. Dominic D'Antoni.

Mr. McSweeney then proceeded to explain Article 27 and outlined basically what the company would provide for the Town. This article if passed would allow the Board of Selectmen to enter into an agreement with the Cablevision company.

Discussion ensued involving residents John Harvell, Depot Street; Dennis Fields, Derry Street; Charles Field, Meetinghouse Road; Anita Memos, Bedford Road; and Gary Smetana, Naticook Road.

Moderator Schaumann called for a vote on Article 27 which PASSED in the Affirmative and so declared.

ARTICLE 28: TO SEE IF THE TOWN WILL VOTE TO ADOPT AN ORDINANCE PERTAINING TO CONFLICT OF INTEREST, IN ACCORDANCE WITH THE PROVISIONS OF RSA 31:39(a), AS FOLLOWS:

i. DEFINITIONS

Official or employee shall mean any person elected or appointed to, or employed or retained by, any public office or public body of the Town of Merrimack, whether paid or unpaid and whether part-time or full-time, but shall not mean any person employed by the town as an independent contractor.

Immediate family shall mean a spouse and child, parent, grandparent, brother or sister of either spouse.

Financial interest shall mean any interest which shall yield, directly or indirectly, a monetary or other material benefit (other than the duly authorized compensation for his or her services to the town) to the official or employee.

Personal interest shall mean any interest arising from blood or marriage relationships or from close business or personal association where a financial interest is involved.

Town body shall mean any agency, board, commission, committee, department or office of the Town of Merrimack.

- ii. Any official or employee who himself, herself, or a member of his or her immediate family has a financial or personal interest in any matter before the town body of which he or she is a member shall not participate in discussion or vote on the matter.
- iii. Any official or employee who shall have a conflict of interest as defined in paragraph two, shall make full disclosure to the town body of which he or she is a member, of the nature and extent of such interest. If the interest becomes known to him or her after discussion has commenced, he or she shall make the fact of his or her conflict known to the town body and shall not discuss the matter or vote on it thereafter. Failure to make such disclosure shall be a violation of this ordinance.
- iv. Any citizen of Merrimack may inquire whether a possible conflict of interest might exist with respect to an official or employee as set forth in paragraph two. Within a practicable time after notification of a possible conflict of interest, a determination shall be made by a majority vote of the interested town body as to whether to allow the employee or official to vote or engage in the acts specified in paragraph two.
- v. If an official ineligible to vote under paragraph two above votes in a manner prohibited by paragraph two, the vote will not be rendered invalid, unless the matter passed on the strength of the ineligible person's vote, and then it shall be rendered invalid only if innocent third persons have not relied on said vote to their detriment.
- vi. No official or employee shall sell to or buy from the town real estate, services, labor and/or materials or products, except at public auction or by open competitive bidding unless otherwise determined by the Board of Selectmen.
- vii. No official or employee shall use any town property, vehicle, equipment, materials, labor or services for his or her own financial or personal interests. This rule shall not be deemed to prohibit an official or employee from requesting, using or permitting the use of such property, vehicle or equipment, material, labor or service which is the general practice to make available to the public at large or which is provided as a matter of stated policy for the use of officials and employees in the conduct of official business.
- viii. No official or employee shall claim to act on behalf of any town body without prior authorization from said body.
- ix. No official or employee shall, without prior formal authorization of the public body having jurisdiction, disclose any confidential information concerning any other official, employee, or any of the governmental affairs of the town.
- x. Whether or not it shall involve disclosure as in paragraph nine, no official or employee shall use or permit the use of any such confidential information to advance the financial interests of himself, herself, or any other person.

- xi. Any citizen of Merrimack may inquire whether a possible conflict of interest might exist with respect to an official or employee as set forth in paragraphs six through ten. If a possible conflict of interest exists which would be in violation of this ordinance, any town body shall notify the Board of Selectmen in writing, and the Board of Selectmen may take action in accordance with paragraph thirteen hereunder.
- xii. Any contract or transaction which was the subject of an act by an official or employee in which there is an interest prohibited by this ordinance or which involved violation of this ordinance shall be void at the option of the town.
- xiii. The Board of Selectmen shall have the authority to determine if any official or employee has violated the provisions of this ordinance. If the Board of Selectmen find it appropriate to remove an officer or employee, then the Board of Selectmen shall be authorized to commence removal proceedings by petition to the Hillsborough County Superior Court.
- xiv. If any section or part of this ordinance is held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining sections or parts thereof.
- xv. The effective date of this ordinance with respect to affected officers and employees who are in office or employed at the time this ordinance shall be adopted, shall be July 1, 1982.

Because of the length of this warrant article, Moderator Schaumann gave the townspeople present a few minutes to read the entire ordinance to themselves before proceeding.

MOTION was made by Nancy R. Gagnon and seconded by Robert W. Brundige to accept the article as read.

Selectman Gagnon made a short statement concerning the article. Statements by residents John Lyons, Shore Drive; Nancy Sullivan; Bob Bergin, Tanglewood Way; Robert Morrill, Wilson Hill Road; Carolyn Disco; Wilson Hill Road; and Dennis Fields, Derry Street.

A question and answer period followed involving Nelson Disco, Chairman of the Planning Board, and Robert Bossie, Town Counsel. After this discussion, Mr. Disco proposed an amendment to Section ii of the Ordinance which added the following line:

as a Town official or as an employee but may participate in the discussion as a private citizen.

The amendment to the ordinance was seconded by Arthur "Pete" Gagnon. Discussion ensued further on the article and the amendment. Statements were made by Police Chief Joseph Devine, Fire Chief Charles Hall, and Anita Memos, resident.

MOTION was made by Frederick G. Ahrens and seconded by Donald H. Botsch that we TABLE discussion on Article 28 until the next Town Meeting so that the Town Attorneys can take into consideration the recommendations stated.

Moderator Schaumann took a vote on the motion which PASSED with a two-thirds majority. The Article was TABLED.

ARTICLE 29: SHALL THE CITIZENS OF MERRIMACK ASK MEMBERS OF THE NEW HAMPSHIRE CONGRESSIONAL DELEGATION TO SUPPORT OR CO-SPONSOR A RESOLUTION IN THE UNITED STATES CONGRESS TO:

REQUEST THE PRESIDENT OF THE UNITED STATES TO PROPOSE TO THE SOVIET UNION THAT THE UNITED STATES AND THE SOVIET UNION ADOPT A MUTUAL FREEZE ON THE TESTING, PRODUCTION AND DEPLOYMENT OF NUCLEAR AND BIOLOGICAL WEAPONS AND OF MISSILES AND NEW AIRCRAFT DESIGNED PRIMARILY TO DELIVER NUCLEAR AND/OR BIOLOGICAL WEAPONS, WITH VERIFICATION SAFEGUARDS SATISFACTORY TO BOTH COUNTRIES (BY PETITION)

MOTION was made by Nancy Stower-Richards and seconded by Donald H. Botsch to accept the article.

Statements were made by residents both in favor and opposed to the Nuclear Arms freeze. The residents were Ms. Stower-Richards, John Harvell, John Grady, George May, Selectman Ahrens, Julie Foss, Dennis Fields, Charles Field, Pat Thomas, Anita Memos, Ed Memmen, Arthur "Pete" Gagnon, and Selectman Brundige.

The question was called. Moderator Schaumann called for a vote on Article 29 which was DEFEATED and so declared.

MOTION was made by Robert W. Brundige and seconded by Nancy R. Gagnon to adjourn this session of Town Meeting. The motion PASSED and so declared by Moderator Schaumann. The meeting ended at 9:40 p.m.

Moderator Schaumann made a statement concerning the privilege of voting in elections and urged townspeople to write their Congressmen concerning current issues.

PARKS AND RECREATION COMMITTEE

ANNUAL REPORT

The Merrimack Parks and Recreation Committee is entrusted with the responsibility of advising Town Officials and residents on matters concerning the status and provision of recreation and open space within the Town. The Committee consists of twelve members, including a Selectmen's representative, and representatives from the School Board and MYA. During the past year our activities included many areas, with the Veterans Memorial Park our main focus.

The Parks and Rec. Committee has taken the primary responsibility for the construction of the Veterans Memorial Park. Last year, George May and Ron Leonard took on the task of co-chairing the Park Development Committee. The first major step in transforming the Fisher Property into the Veterans Memorial Park was to draft a master plan for its development. This Plan contains guides for priorities, timing, costs, and management responsibilities, as well as technical background for site work.

In May, the Town gave its approval on the concept of the park, and the Fisher Property became the Veterans Memorial Park. During the summer, a CETA crew spent many hours clearing brush and installing picnic tables and barbeque grills along the waterfront. A parking lot and playground equipment were built on the western end of the park this past fall. The P and R Committee is thankful for the volunteers who spent many hours assisting with these accomplishments. All funds needed for these park projects have been raised by the Town Fund Raising Committee, chaired by Bob Brundige. His untiring efforts have made the Veterans Memorial Park a reality.

The Merrimack Youth Association, as usual, provided many sports activities for our youth. This past year over 2800 children, ages 6-18, participated in the following: Little League Baseball, Babe Ruth Baseball, Softball, Football, Cheerleading, Soccer, Roller Skating, Boys and Girls Basketball, Boxing, Bowling and Dancing.

There has been a general reorganization of the MYA with these people elected to the Executive Board: Gene Bernier, President, Bonnie Therrien, Vice-President, Paula Randall, Secretary, and Frank Jaczuk, Treasurer.

Last Spring, storm windows were installed on the MYA building to cut down on heat costs. The ball fields at Turkey Hill were reseeded and reseeded with trees removed to provide more sun on the field.

The Parks and Recreation Committee is grateful to the more than 625 adult MYA volunteers for their dedication to the youth of Merrimack.

The Red Cross Swim Program was held again last summer. There were 170 participants in 19 Beginner classes held at the waterfronts of Camp Naticook and Camp Sargent. Judy Brown and Connie Blake were Co-Directors of the Program.

The Tennis Courts received a facelift in July. Cracks were refilled, two coats of resurfacing material applied, and outlines repainted. New nets were also installed. The Ice Rink behind the tennis courts has been scraped and more clay applied. The Men's Softball Field off Atherton Road, although not quite completed, was utilized by both Men's and Women's Softball Leagues.

The Committee meets monthly and would welcome any input and/or assistance from Town residents.

Drusilla Movizzo, Chairman

TOWN OF MERRIMACK
Notes to Financial Statements
For the Year Ended June 30, 1982

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Merrimack conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used by proprietary and fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on debt is recorded as an expenditure when due.

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Investments

Investments are stated at cost. Market at June 30, 1982 is approximately \$448,900.

Taxes Collected for Others

The Town collects taxes for the Merrimack School District and Hillsborough County, which are required by law. These funds are accounted for as agency funds.

Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Proprietary Fund Accounting

The Town accounts for its Sewer Enterprise Fund as a proprietary fund. However, it has neither maintained records of its utility plant in service nor contributions in aid of construction from private sources and federal and state governments. Consequently no depreciation is recorded in the

accounts and debt incurred for construction is reported in the general long-term debt account group which is contrary to generally accepted accounting principles for proprietary funds. During 1981-82 construction of additional utility plant in service was funded by and accounted for as an expense of the Sewer Enterprise Fund.

Budget

The Town budget represents departmental appropriations as authorized by annual or special town meetings. Funds may be transferred between operating categories. State statutes require that a balanced budget be adopted but provide for use of beginning fund balance to achieve that end. For fiscal 1981-82 beginning fund balance was applied as follows:

	General Fund	Special Revenue Funds
Reserved for encumbrances	\$ 108,451	\$
Reserved for continuing appropriations	94,043	
Unreserved	254,000	65,231
Total	<u>\$ 456,494</u>	<u>\$ 65,231</u>

Encumbrances

Encumbrance accounting under which purchase orders and other commitments for the expenditures of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund. Encumbrances outstanding at year end are reported as a reservation of fund balance, since they do not constitute expenditures or liabilities.

Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance and are as follows:

Computer Software	\$ 1,950
Landfill Well	1,500
Town Hall Painting	2,420
Tax Map	1,149
Highway Subsidy	31,691
Loader	9,651
New Town Hall Improvements	1,193
Bituminous Concrete	5,506
Pension Plan	80,872
Master Plan	2,409
Turkey Hill Field	413
	<u>\$138,754</u>

Property Taxes

Annually, the Town establishes an amount for abatements and refunds of tax revenues known as overlay. All abatements and refunds are charged to overlay.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrued interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two years redemption period, the property is tax deeded to the lien holder.

Retirement Plans

Substantially all full time employees of the Police, Fire and Communications Departments participate in the State of New Hampshire Retirement System. Under this plan, participants contribute a percentage of annual compensation which is fixed by law and dependent on age when contributions begin. The Town contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June, 1979 and has been set at 14.11% of compensation for Police and Communications personnel and 11.79% for Fire personnel. For the year ended June 30, 1982 the normal cost of the plan to the Town was \$112,385. The amount, if any, of the excess vested benefits over pension fund assets is not available. The Town had no past service obligation.

The Town Manager, Administrative Assistant, and Town Clerk/Tax Collector are covered by a separate retirement plan. The Town's costs for the year were \$6,333.

The Town is in the process of establishing a non-contributory defined benefit pension plan for all non-union employees who are not a member of another retirement plan and who have completed a year of service, worked 1,000 or more hours in the plan year, and have attained the age of 25. The Town has continued appropriations in the amount of \$80,872 from the years ending June 30, 1981 and 1982 to defray the cost of its contribution to the proposed plan. No further information about the plan is available.

Sick Leave

Town employees may accumulate up to forty-five days of sick leave. The Town will pay upon termination under favorable circumstances one-third of the accumulated value of sick leave. The Town does not record the cost of sick leave when earned in its governmental fund types. The estimated value of accumulated sick leave in the governmental fund types at June 30, 1982 was \$100,934. Amounts of sick leave accrued in the Sewer Enterprise Fund were \$12,652.

Total Columns on Combined Financial Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. The data is not comparable to a consolidation and interfund eliminations have not been made in the aggregation of the data.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are generally controlled by a budget approved by the voters.

General Fund — used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds — used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Debt Service Fund — used to account for the accumulation of financial resources for, and the payment of general long-term debt principal and interest.

B. Proprietary Funds

Sewer Enterprise Fund — this fund accounts for operations of the waste water treatment facility which provides services on a user fee basis to the general public.

C. Fiduciary Funds

Trust and Agency Funds — these funds are used to account for assets held by Town in a fiduciary capacity for various purposes including cemetery operations, the Merrimack District Court, and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statute or local law.

D. General Long-Term Debt Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. LONG-TERM DEBT:

The following is a summary of bond transactions for the Town for the year ended June 30, 1982 (in thousands of dollars):

Bonds payable at July 1, 1981	\$10,225
Bonds retired	870
Bonds payable at June 30, 1982	<u>\$ 9,355</u>

Bonds payable at June 30, 1982 are comprised of the following individual issues (in thousands of dollars). Under state law all amounts were incurred as general obligation debt. Generally accepted accounting principles require that all Sewer Bonds be reported in the Sewer Enterprise Fund.

\$5,000,000 1968 Sewer Serial Bonds due in annual installments of \$250,000 through September 1, 1988; interest at 3.9%. (This issue is being paid — principal and interest — by the Debt Service Fund and is partially funded by an annual grant from the State of New Hampshire)	\$1,750
\$5,000,000 1970 Sewer Serial Bonds due in annual installments of \$250,00 through July 1, 1990; interest at 5.9%. (This issue is being paid — principal and interest — by the Debt Service Fund and is partially funded by an annual grant from the State of New Hampshire)	2,250
\$1,110,000 1975 Incinerator State Guaranteed Sewer Bonds due in annual installments of \$55,000 through September 1, 1995; interest at 6.5%. (This issue is being paid — principal and interest — by the Debt Service Fund and is wholly funded by an annual grant from the State of New Hampshire)	770
\$2,750,000 1977 State Guaranteed Sewer Lines Extension Bonds due in annual installments of \$150,000 through August 1, 1988 and \$125,000 through August 1, 1998; interest at 4.875%.	2,150
\$500,000 1977 Library Bonds due in annual installments of \$50,000 through August 1, 1988; interest at 4.75%.	300
\$2,250,000 1980 State Guaranteed Sewer Line Extension Bonds due in annual installments of \$115,000 through July 1, 1990 and \$110,000 through 2000; interest at 7.12%.	2,135
	<u>\$9,355</u>

The annual requirements to amortize all debt outstanding as of June 30, 1982 including interest payments of \$3,474,103 are as follows:

Year Ending June 30	Total
1983	\$ 1,362,034
1984	1,317,975
1985	1,273,665
1986	1,229,204
1987	1,184,620
1988-1992	4,022,291
1992-1997	1,802,105
1998-2001	637,209
	<u>\$12,829,103</u>

The Town has Long-Term Debt authorized but unissued of \$8,895,000 as of June 30, 1982. All authorized unissued debt is for sewer related purposes.

4. INTERFUND BALANCES:

Individual fund interfund receivable and payable balances at June 30, 1982 were:

FUND	Interfund Receivables	Interfund Payables
General Fund	\$ 758,858	\$ 420,245
Special Revenue Funds:		
Federal Revenue Sharing Fund		413
Debt Service Fund		23,347
Capital Projects Funds:		
Special Sewer Fund	23,347	
Sewer Line Extension Fund	1,280	32,473
Sewer Enterprise Fund	418,965	
Agency Funds:		
Property Tax Fund		718,660
District Court Fund		7,312
	<u>\$1,202,450</u>	<u>\$1,202,450</u>

5. PRIOR PERIOD ADJUSTMENTS:

The following prior period adjustments were made to correct accounting and reporting errors:

	Special Revenue Funds	Capital Projects Funds	Expendable Trust Funds	Non- Expendable Trust Funds
Fund Balances -				
July 1, 1981				
(As previously reported)	\$216,386	\$2,474,793	\$548,801	\$563,904
Overstatement of				
Restricted Cash	(65,212)			
Prosper Land Acquisition				
Fund Overstatement		(1,000,000)		
Income Portion of Non-				
Expendable Trust Funds				
Reported in Expendable				
Trust Funds in Error			(84,758)	84,758
Fund Balances -				
July 1, 1981				
(Restated)	<u>\$151,174</u>	<u>\$1,474,793</u>	<u>\$464,043</u>	<u>\$648,662</u>

6. NON-EXPENDABLE TRUST FUNDS:

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at June 30, 1982 were as follows:

	Principal	Income	Total
Fund A	\$212,536	\$ 13,874	\$226,410
Fund B	19,846	1,863	21,709
Fund C	267,884	13,327	281,211
Fund D	1,225	186	1,411
Other Funds	62,605	78,483	141,088
	<u>\$564,096</u>	<u>\$107,733</u>	<u>\$671,829</u>

3. EXPENDABLE TRUST FUNDS:

Expendable Trust Funds at June 30, 1982 are detailed as follows:

Capital Reserve Funds:

Ambulance Fund	\$ 15,690
Grader Fund	63,069
Bulldozer Fund	90,047
Fire Equipment Fund	41,167
Waste Water Treatment Plant Fund	219,656
Communications Equipment Fund	4,806
	<u>\$434,435</u>

TAX YEAR 1982

SUMMARY INVENTORY OF VALUATION

Land		91,609,571
Buildings		289,137,130
Public Water Utility		870,046
Public Utilities:		
Gas	1,179,940	
Electric	5,221,481	6,401,421
House Trailers, Mobile Homes & Travel Trailers		<u>2,132,670</u>
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED		390,150,838
Exemptions Allowed:		
Blind Exemptions	72,900	
Elderly Exemptions	1,310,000	
TOTAL EXEMPTIONS ALLOWED		<u>1,382,900</u>
NET VALUATION ON WHICH THE TAX RATE IS BASED		388,767,938

NET VALUATION 1976-1982

1976	126,183,261
1977	133,225,364
1978	146,190,657
1979	348,566,138*
1980	359,864,537
1981	363,434,663
1982	388,767,938

*Revaluation computed in this figure.

**STATEMENT OF APPROPRIATIONS
AND TAXES ASSESSED FOR THE TAX YEAR 1982***

Town Officers' Salaries	129,546
Town Officers' Expenses	231,199
Election and Registration Expenses	5,205
Cemeteries	8,090
General Government Buildings	55,644
Reappraisal of Property	80,438
Planning and Zoning	58,656
Legal Expenses	41,130
Advertising and Regional Assoc.	5,392
Contingency Fund	20,000
Historical Society	250
Police Department	865,432
Fire Department	518,340
Civil Defense	3,220
Building Inspector	70,237
Communications	96,258
Town Maintenance	603,134
Highway Department	80,930
Town Road Aid	6,515
Highway Subsidy	57,730
Equipment Maintenance	64,985
Additional Highway Subsidy	45,790
Solid Waste Disposal	70,315
Health Department	3,662
Ambulance	62,009
Merrimack Valley Home Health Care	20,798
Welfare	31,285
Old Age Assistance	8,000
Library	184,923
Parks and Recreation	49,827
Patriotic Purposes	2,750
Conservation Commission	770
Veterans Memorial Park	250,000
Principal of Bonds and Notes	870,000
Interest on Bonds and Notes	492,035
Interest on Tax Ant. Notes	50
Turkey Hill Road Intersection	33,000
Baboosic Lake Road South Reconstruction	104,000
Seaverns Bridge Replacement	90,000
Payments to Capital Reserve Funds	92,000
District Court	84,294
Pennichuck	26,457
Sewer Department	1,386,921
FICA, Retirement & Pension Contributions	43,172
Budget Offset	61,000
Souhegan Valley Workshop	500
TOTAL APPROPRIATIONS	7,015,889

SOURCES OF REVENUE

Resident Taxes	100,640
National Bank Stock Taxes	100
Yield Taxes	5,000
Interest & Penalties on Taxes	100,000
Land Use Change Taxes	5,000
Meals and Rooms Tax	154,458
Interest and Dividends Tax	55,447
Savings Bank Tax	43,546
Highway Subsidy	57,730
Town Road Aid	7,890
State Aid Water Pollution Projects	309,986
Additional Highway Subsidy	45,790
Water Pollution Projects	174,104
Motor Vehicle Fee Transfer	42,046
Motor Vehicle Permit Fees	450,000
Dog Licenses	6,000
Business Licenses, Permits and Filing Fees	30,000
Income from Departments	135,000
Rent of Town Property	3,600
District Court	45,000
Interest on Deposits	400,000
Gift—Veterans Memorial Park	250,000
Gift—Seaverns Bridge	90,000
Income from Sewer Department	1,436,921
Revenue Sharing Fund	198,000
Fund Balance	96,000
Income from Trust Funds	6,000
Payments in Lieu of Taxes	246,289
TOTAL REVENUES	4,494,547
Total Town Appropriations	7,015,889
Total Revenues	4,494,547
Net Town Appropriations	2,521,342
Net School Tax Assessment	7,980,235
County Tax Assessment	649,959
Total Town, School and County	11,151,536
Deduct Total Business Profits Tax	319,452
Add War Service Credits	86,925
Add Overlay	44,247
Property Taxes To Be Raised	10,963,256
Tax Rate Approved by Commission	2.82

Nancy R. Gagnon
Frederick G. Ahrens
David L. Jordan
Donald H. Botsch
Robert W. Brundige
Selectmen

***This statement is taken directly from the forms presented to the State when the tax rate is set. It is based on actual appropriations and estimated revenue.**

FINANCIAL REPORT*
Fiscal Year Ending June 30, 1982

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Dated: September 15, 1982

Nancy R. Gagnon
Frederick G. Ahrens
David L. Jordan
Donald H. Botsch
Robert W. Brundige
Selectmen

BALANCE SHEET

Assets

Cash in Hands of Treasurer		5,023,341
Capital Reserve Funds		434,436
Accounts Due to Town:		
Merrimack District Court	7,312	
Capital Projects Fund	32,473	
Deferred Charges	23,997	
Revenue Sharing Fund	413	
Other	<u>5,891</u>	70,086
Unredeemed Taxes:		
Levy of 1980	213,276	
Levy of 1979	44,309	
Levy of 1978	56,354	
Previous Years	<u>7,389</u>	321,328
Uncollected Taxes:		
Levy of 1981 incl.		
Resident Taxes	940,015	
Levy of 1980	5,441	
Levy of 1979	362	
Previous Years	11	
Levy of 1982	<u>2,244,938</u>	3,190,767
Total Assets		<u>9,039,958</u>
Current Deficit		0
GRAND TOTAL		<u>9,039,958</u>
Fund Balance June 30, 1981	358,159	
Fund Balance June 30, 1982	295,934	
Change in Financial Condition	(62,225)	

LIABILITIES

Accounts Owed by the Town:

Bills Outstanding	90,367
Unexpended Balances of Special Approp.	155,427
Unexpended Balances of Bond & Note Funds	1,841,339
Unexpended Revenue Sharing Funds	51,485
Accrued Liabilities	55,921
Due Enterprise Fund	418,965
Due Capital Project Fund	1,280
Deferred Revenue	5,625,627
Reserve for Uncollectible Taxes	69,177
Total Accounts Owed by the Town	8,309,588
Capital Reserve Funds	434,436
Total Liabilities	8,744,024
Fund Balance—Current Surplus	295,934
GRAND TOTAL	9,039,958

*This report, presented in the required State format, shows the Town's financial status at the end of the year. It reveals that the Town decreased its surplus \$62,225, making a net surplus of \$295,934 as of June 30, 1982.

COMPARATIVE STATEMENT OF APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 1982

Purpose	Unaudited Budget	Expended	Balance Plus or Minus ()
General Government	248,680.00	238,631.22	10,048.78
Debt Service	1,455,970.00	1,405,919.85	50,050.15
Assessing Dept.	76,100.00	56,007.00	20,093.00
Fire Dept.	477,977.00	448,358.13	29,618.87
Police Dept.	758,230.00	723,346.00	34,884.00
Communications	72,798.00	71,703.65	1,094.35
Ambulance	62,472.00	58,317.55	4,154.45
Public Works—Admin.	65,861.00	65,219.69	641.31
Public Works—Hwy	687,899.00	668,970.26	18,928.74
Public Works—Landfill	74,117.00	67,857.70	6,259.30
Public Works—WWTF	1,295,409.00	1,105,295.09	190,113.91
Public Works—Incin.	537,701.00	320,825.32	216,875.68
Planning & Zoning	75,859.00	64,866.28	10,992.72
Parks & Recreation	56,500.00	54,068.50	2,431.50
District Court	81,514.00	78,693.25	2,820.75
Library	158,654.00	158,209.89	444.11
Public Works—Equip.	51,017.00	50,763.77	253.23
Public Works—Buildings	57,950.00	46,134.09	11,815.91
Pool Account	345,072.00	357,376.05	(12,304.05)
Town Manager	49,052.00	41,730.06	7,321.94
Code Enforcement	56,121.00	55,183.24	937.76

Budget Committee			
Town Clerk—Tax Collector	1,400.00	596.85	804.15
Welfare	91,445.00	81,951.55	9,493.45
Finance	43,605.00	45,120.44	(1,515.44)
	22,625.00	20,908.20	1,716.80
Totals	6,904,028.00	6,286,052.63	617,975.37
Warrant Articles & Holdovers	10,521,424.57	10,235,882.32	285,542.25
Grand Totals	17,425,452.57	16,521,934.95	903,517.62

TOWN OF MERRIMACK

Bond Issue No. 1

\$5,000,000 - 3.90% Sewer Bonds Dated September 1, 1968

Payable \$250,000 September 1, 1970 - 1988

DEBT SERVICE SCHEDULE

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1983-84	29,250.00	24,375.00	250,000.00	303,625.00
1984-85	24,375.00	19,500.00	250,000.00	293,875.00
1985-86	19,500.00	14,625.00	250,000.00	284,125.00
1986-87	14,625.00	9,750.00	250,000.00	274,375.00
1987-88	9,750.00	4,875.00	250,000.00	264,625.00
1988-89	4,875.00	-0-	250,000.00	254,875.00
	102,375.00	73,125.00	1,500,000.00	1,675,500.00

TOWN OF MERRIMACK

Bond Issue No. 2

\$5,000,000 - 5.90% Sewer Bonds July 1, 1970

Payable \$250,000 July 1, 1971 - 1990

DEBT SERVICE SCHEDULE

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1983-84	59,000.00	51,625.00	250,000.00	360,625.00
1984-85	51,625.00	44,250.00	250,000.00	345,875.00
1985-86	44,250.00	36,875.00	250,000.00	331,125.00
1986-87	36,875.00	29,500.00	250,000.00	316,375.00
1987-88	29,500.00	22,125.00	250,000.00	301,625.00
1988-89	22,125.00	14,750.00	250,000.00	286,875.00
1989-90	14,750.00	7,375.00	250,000.00	272,125.00
1990-91	7,375.00	-0-	250,000.00	257,375.00
	265,500.00	206,500.00	2,000,000.00	2,472,000.00

TOWN OF MERRIMACK

\$500,000 Library Bonds at 4.75%

Dated: August 1, 1977

Payable 1 - 10 Years

DEBT SERVICE SCHEDULE

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1983-84	5,937.50	4,750.00	50,000.00	60,687.50
1984-85	4,750.00	3,562.50	50,000.00	58,312.50
1985-86	3,562.50	2,375.00	50,000.00	55,937.50
1986-87	2,375.00	1,187.50	50,000.00	53,562.50
1987-88	1,187.50	-0-	50,000.00	51,187.50
	17,812.50	11,875.00	250,000.00	279,687.50

MERRIMACK STATE GRANT

20 Year Amortization Schedule

Total Grant: \$4,637,162 - Principal: \$3,061,843

Interest: \$1,575,319

Current Project Status: Complete

Year	Principal Payment	Interest Payment	Total Payment
1983-84	143,726	53,104	196,830
1984-85	143,726	44,998	188,724
1985-86	143,726	36,892	180,618
1986-87	143,726	28,786	172,512
1987-88	143,726	20,680	164,406
1988-89	143,729	12,574	156,303
1989-90	63,886	4,468	68,354
	926,245	201,502	1,127,747

TOWN OF MERRIMACK

Sewer Line Extension - Issue No. 2

\$2,250,000.00 State Guaranteed Sewer Bonds

7.12% Dated July 1, 1980

Payable 1 - 20 Years

DEBT SERVICE SCHEDULE

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1983-84	68,848.75	65,657.50	115,000.00	249,506.25
1984-85	65,657.50	62,351.25	115,000.00	243,008.75
1985-86	62,351.25	58,958.75	115,000.00	236,310.00
1986-87	58,958.75	55,480.00	115,000.00	229,438.75
1987-88	55,480.00	51,886.25	115,000.00	222,366.25
1988-89	51,886.25	48,206.25	115,000.00	215,092.50
1989-90	48,206.25	44,468.75	115,000.00	207,675.00
1990-91	44,468.75	40,645.00	115,000.00	200,113.75
1991-92	40,645.00	36,932.50	110,000.00	187,577.50
1992-93	36,932.50	33,137.50	110,000.00	180,070.00
1993-94	33,137.50	29,260.00	110,000.00	172,397.50
1994-95	29,260.00	25,272.50	110,000.00	164,532.50
1995-96	25,272.50	21,230.00	110,000.00	156,502.50
1996-97	21,230.00	17,132.50	110,000.00	148,362.50
1997-98	17,132.50	12,952.50	110,000.00	140,085.00
1998-99	12,952.50	8,690.00	110,000.00	131,642.50
1999-2000	8,690.00	4,372.50	110,000.00	123,062.50
2000-2001	4,372.50	-0-	110,000.00	114,372.50
	685,482.50	616,633.75	2,020,000.00	3,322,116.25

TOWN OF MERRIMACK

Incinerator

\$1,110,000 State Guaranteed Sewer Bonds

6.50% Dated September 1, 1975

DEBT SERVICE SCHEDULE AND STATE REIMBURSEMENT SCHEDULE

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1983-84	23,237.50	21,450.00	55,000.00	99,687.50
1984-85	21,450.00	19,612.50	55,000.00	96,062.50
1985-86	19,612.50	17,875.00	55,000.00	92,487.50
1986-87	17,875.00	16,087.50	55,000.00	88,962.50
1987-88	16,087.50	14,300.00	55,000.00	85,387.50
1988-89	14,300.00	12,512.50	55,000.00	81,812.50
1989-90	12,512.50	10,725.00	55,000.00	78,237.50
1990-91	10,725.00	8,937.00	55,000.00	74,662.00
1991-92	8,937.00	7,150.00	55,000.00	71,087.00
1992-93	7,150.00	5,362.50	55,000.00	67,512.50
1993-94	5,362.50	3,575.00	55,000.00	63,937.50
1994-95	3,575.00	1,787.50	55,000.00	60,362.50
1995-96	1,787.50	-0-	55,000.00	56,787.50
	162,612.00	139,374.50	715,000.00	1,016,986.50

TOWN OF MERRIMACK

Sewer Line Extension

\$2,750,000 State Guaranteed Sewer Bonds

4.875% Dated August 1, 1977

Payable 1 - 20 Years

DEBT SERVICE SCHEDULE

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1983-84	48,748.00	45,095.60	150,000.00	243,843.60
1984-85	45,091.90	41,439.20	150,000.00	236,531.10
1985-86	41,435.80	37,782.80	150,000.00	229,218.60
1986-87	37,779.70	34,126.40	150,000.00	221,906.10
1987-88	34,123.60	30,470.00	150,000.00	214,593.60
1988-89	30,467.50	27,423.00	125,000.00	182,890.50
1989-90	27,420.75	24,376.00	125,000.00	176,796.75
1990-91	24,374.00	21,329.00	125,000.00	170,703.00
1991-92	21,327.25	18,282.00	125,000.00	164,609.25
1992-93	18,280.50	15,235.00	125,000.00	158,515.50
1993-94	15,233.75	12,188.00	125,000.00	152,421.75
1994-95	12,187.00	9,141.00	125,000.00	146,328.00
1995-96	9,140.25	6,094.00	125,000.00	140,234.25
1996-97	6,093.50	3,047.00	125,000.00	134,140.50
1997-98	3,046.75	-0-	125,000.00	128,046.75
	374,750.25	326,029.00	2,000,000.00	2,700,779.25

SCHEDULE OF TOWN PROPERTY

Town Hall:	
Land and Building	563,900
Furniture and Equipment	45,000
Library:	
Land and Building	515,000
Furniture and Equipment	110,000
Police Department:	
Land and Building	71,400
Equipment	95,000
Ambulance Service:	
Building	50,000
Vehicles	64,000
Fire Department:	
Land and Buildings	186,000
Equipment	359,000
Highway Department:	
Land and Building	70,000
Equipment	566,000
Parks, Commons and Playgrounds	382,000
Planning and Building	33,300
Landfill Site	128,400
Waste Water Treatment Facility	7,316,700
Schools	15,000,000
Civil Defense Equipment	41,100
Land and Buildings acquired through	
Tax Collector's Deeds:	
Robin Lane – 4 lots	2,940
Sunset Ave – 1 lot	4,890
Turkey Hill Rd – 3 acres	9,710
Greenwood – .1 acres	2,340
Pine Knoll – 6 lots	14,810
Burt Street – 1 lot	5,590
Woodhaven Circle – 1 lot	2,840
Longa Road – 4 lots	890
Blood Road – 2.6 acres	10,400
Woodhaven Circle – 1 lot	12,530
All other property:	
Shedd Harris Land in Bedford, N.H.	60,000
TOTAL	<u>25,723,740</u>

**TAX COLLECTOR'S REPORT
PROPERTY TAXES
LEVY OF 1982**

(June Billing)

—DR.—

Advance Collections—		
1982 Resident Tax	\$	320.00
Warrant Committed to Collector		<u>5,625,306.83</u>
TOTAL DEBITS		<u><u>\$5,625,626.83</u></u>

—CR.—

Remittances To Treasurer—		
Property Taxes		3,379,790.35
1982 Resident Tax Remitted		320.00
Abatements Granted		578.70
Uncollected as of June 30, 1982		<u>2,244,937.78</u>
TOTAL CREDITS		<u><u>\$5,625,626.83</u></u>

**TAX COLLECTOR'S REPORT
SUMMARY OF WARRANT
LEVY OF 1981
As of June 30, 1982**

—DR.—

Uncollected Taxes as of July 1, 1981
Property Taxes—June Warrant

\$1,748,014.75

Taxes Committed To Collector

Property Taxes—Dec. Warrant

5,786,077.22

Resident Taxes

99,610.00

National Bank Stock Taxes

13.00

Land Use Change Taxes

13,550.00

In lieu of Taxes

96,063.87

Yield Taxes

11,300.06

Inventory Penalties

7,895.51

\$7,762,524.41

Added Taxes

Property Taxes

3,229.77

Resident Taxes

5,340.00

8,569.77

Overpayments During Year

Property Taxes

2,016.61

Resident Taxes

560.00

2,576.61

Interest on Property Taxes
Interest on Land Use Tax
Penalties on Resident Tax
TOTAL DEBITS

35,970.55
3,004.26
1,403.00

\$7,814,048.60

—CR.—

Remittances To Treasurer
Property Taxes
Resident Taxes
Bank Stock Taxes
Land Use Change Taxes
In Lieu of Taxes
Yield Taxes
Inventory Penalties

\$6,609,988.13
91,740.00*
13.00
13,550.00
96,063.87
9,163.74
6,359.00

*(\$22,540.00 collected prior year)

Interest on Property Taxes
Interest on Land Use Tax
Penalties on Resident Taxes

\$6,826,877.74
35,970.55
3,004.26
1,403.00

Abatements Made During the Year
Property Taxes

2,667.73

\$6,867,255.55

Resident Taxes	4,110.00	
Inventory Penalties	<u>20.00</u>	6,797.73
Uncollected Taxes June 30, 1982		
Property Taxes	\$ 926,682.49	
Resident Taxes	9,660.00	
Inventory Penalties	1,516.51	
Yield Taxes	<u>2,136.32</u>	
		939,995.32
TOTAL CREDITS		<u><u>\$7,814,048.60</u></u>

**TAX COLLECTOR'S REPORT
SUMMARY OF WARRANTS
PROPERTY, RESIDENT & YIELD TAXES
L:EVY OF 1980**

—DR.—

Uncollected Taxes as of July 1, 1981

Property Taxes	\$884,334.84
Resident Taxes	12,130.00
Yield Taxes	<u>4,932.09</u>
	\$901,396.93

Added Taxes

Resident Taxes	260.00
----------------	--------

Overpayments

Resident Taxes	10.00
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Interest Collected on Delinquent

Property Taxes	56,645.98
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Penalties Collected on Resident Taxes

	<u>527.00</u>
--	---------------

TOTAL DEBITS

\$958,839.91

—CR.—

Remittances To Treasurer:

Property Taxes	\$881,948.40
Resident Taxes	5,340.00
Yield Taxes	2,045.01
Interest Collected—Property	56,645.98
Penalties on Resident Tax	527.00
	<u>\$946,506.39</u>

Abatements Made During Year:

Property Taxes	\$ 1,956.61
Resident Taxes	4,910.00
Yield Taxes	25.90
	<u>6,892.51</u>

Uncollected Taxes June 30, 1982:

Property Taxes	\$ 429.83
Resident Taxes	2,150.00
Yield Taxes	2,861.18
	<u>5,441.01</u>

TOTAL CREDITS

\$958,539.91

**TAX COLLECTOR'S REPORT
SUMMARY OF WARRANTS
RESIDENT, YIELD AND INVENTORY PENALTY TAXES
LEVY OF 1979
June 30, 1982**

—DR.—

Uncollected Taxes as of July 1, 1981

Resident Taxes	\$ 260.00
Yield Taxes	.50
Inventory Penalties	<u>467.12</u>

\$ 727.62

Added Resident Taxes

Resident Tax Penalties

50.00

7.00

TOTAL DEBITS

\$ 784.62

—CR.—

Remittances To Treasurer

Resident Taxes	\$ 70.00
Yield Taxes	.50
Inventory Penalties	<u>104.92</u>

Resident Tax Penalties	175.42
Abatements Made During Year	7.00
Resident Taxes	240.00
Unpaid Taxes at 6-30-82	
Inventory Penalties	362.20
TOTAL CREDITS	
	\$ 784.62

SEWER TAXES
1982 June Billing
As of June 30, 1982

	—DR.—	
Total Committed To Collector	\$ 41,685.00	
TOTAL DEBITS		<u><u>\$ 41,685.00</u></u>
	—CR.—	
Remittances To Treasurer	\$ 27,585.00	
Abatements Granted	180.00	
Unpaid at 06-30-82	<u>13,920.00</u>	
TOTAL CREDITS		<u><u>\$ 41,685.00</u></u>

**SEWER TAXES
WARRANT 1980-81
As of June 30, 1982**

—DR.—

Uncollected at 06-30-81
Warrants Committed

\$ 19,040.54
\$ 42,547.50

Interest Collected

\$ 61,588.04
11.47

TOTAL DEBITS

\$ 61,599.51

—CR.—

Remittances To Treasurer
Abatements Granted
Interest Collected
Uncollected at 06-30-82

\$ 56,951.43
105.00
11.47
4,531.61

TOTAL CREDITS

\$ 61,599.51

SEWER TAXES
WARRANT 1980-81
As of June 30, 1982

—DR.—

Committed To Collector
Commercial Accounts
Commercial (Supplemental)
Residential

\$ 84,518.55
77,424.93
4,050.00

\$165,993.48

33.04

\$166,026.52

Interest Collected

TOTAL DEBITS

—CR.—

Remitted To Treasurer
Commercial Accounts
Commercial (Supplemental)
Residential

79,852.04
30,813.02
-0-

110,665.06

Abatements During the Year
Commercial Accounts
Commercial (Supplemental)
Residential

-0-
90.00
225.00

Interest Collected

Uncollected at 06-30-82

Commercial Accounts
Commercial (Supplemental)
Residential

315.00
33.04

4,666.51
46,521.91
3,825.00

55,013.42

TOTAL CREDITS

\$166,026.52

**SEWER TAXES
SUMMARY OF WARRANTS
1977 Thru 1979**

LEVY OF 1979-80

	--DR.--	
Unpaid as of 07-01-81	\$ 57,753.91	
Added	<u>90.00</u>	
TOTAL DEBITS		<u><u>\$ 57,843.91</u></u>

	--CR.--	
Remitted To Treasurer	\$ 10,515.62	
Uncollected at 06-30-82	<u>47,328.29</u>	
TOTAL CREDITS		<u><u>\$ 57,843.91</u></u>

LEVY OF 1978-79

	--DR.--	
Unpaid as of 07-01-81	\$ 18,518.37	
TOTAL DEBITS		<u><u>\$ 18,518.37</u></u>

	—CR.—	
Remitted To Treasurer	\$ 11,651.38	
Uncollected as of 06-30-82	<u>6,866.99</u>	
TOTAL CREDITS		<u>\$ 18,518.37</u>

LEVY OF 1977-78

	—DR.—	
Unpaid as of 07-01-81	\$ <u>7,750.91</u>	
TOTAL DEBITS		<u>\$ 7,750.91</u>

	—CR.—	
Remitted To Treasurer	\$ 4,532.73	
Uncollected as of 06-30-82	<u>3,218.18</u>	
TOTAL CREDITS		<u>\$ 7,750.91</u>

TAX COLLECTOR'S REPORT
TAX SALE ACCOUNTS
JUNE 30, 1982

—DR.—

	1980	1979	1978	1977	1976-75
Taxes Sold Current Period	561,033.62	—	—	—	—
Unredeemed July 1, 1982	—	155,121.69	59,162.93	7,471.20	726.90
Interest & Costs Collected	9,587.64	13,143.86	12,169.02	1,674.67	25.14
TOTAL DEBITS	570,621.26	168,265.55	71,331.95	9,145.87	752.04

—CR.—

Remittances To Treasurer	349,124.05	60,503.02	46,153.28	2,793.35	137.40
Interest & Fees Collected	9,587.64	13,143.86	12,169.02	1,674.67	25.14
Abated	—	208.10	2,225.43	422.59	—
Deeded	—	406.84	583.14	385.92	—
Unredeemed June 30, 1982	211,909.57	94,003.73	10,201.08	3,869.34	589.50
TOTAL CREDITS	570,621.26	168,265.55	71,331.95	9,145.87	752.04

**TOWN CLERK'S REPORT
YEAR ENDED
JUNE 30, 1982**

COLLECTIONS

Dog Licenses	\$ 8,902.10
Auto Registrations	476,209.80
Title Filings	3,112.00
Civil Forfeitures	450.00
Misc. Fees	4,323.04
Cash Short	<u>(26.40)</u>

TOTAL COLLECTED	\$492,970.54
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REMITTED TO TREASURER	<u><u>\$492,970.54</u></u>
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REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF MERRIMACK, N.H. ON JUNE 30, 1982

HOW INVESTED				PRINCIPALS				INCOME			
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	Additions Purchases	Additions Capital Gains	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
FUND A											
1150	BankEast, Book 7002166420 Income Account National Bond Fund, Income Account							6,838.45 5,002.50	1,328.10 611.38		
315	BankEast, Book 7002184620 Principal Account	2,356.12	100.00	967.12			3,423.24		32.89		
1273	Philadelphia National Bank Corp.	14,962.50					14,962.50		945.00		
1794	Colonial Fund, Inc.	15,052.05					15,052.05		802.36		
38	Chemical Fund, Inc.	15,053.85					15,053.85		789.57		
415	BankEast Corp.								39.90		
600	Public Service Company of Indiana	10,820.87					10,820.87		539.50		
647	Virginia Electric & Power Company	8,400.46					8,400.46		1,095.00		
500	Central & South West Corp.	11,338.89					11,338.89		998.00		
200	Duke Power Company	11,367.37					11,367.37		1,080.00		
324	General Motors Corp.	14,873.71					14,873.71		480.00		
200	Utah Power & Light Company	6,075.61					6,075.61		712.80		
2081	American Telephone & Telegraph Co.	12,767.34					12,767.34		1,080.00		
666	National Bond Fund, Principal Account	10,340.11					10,340.11		1,059.06		
600	Florida Power Corp.	10,405.53					10,405.53		1,445.22		
400	Texas Utilities Corp.	10,911.30					10,911.30		1,152.00		
310	First National Bancorporation	9,610.47					9,610.47		902.00		
400	General Foods Corporation	10,543.55					10,543.55		687.50		
500	Houston Industries Corp.	11,299.75					11,299.75		1,248.00		
510	Pacific Power & Light Corp.	10,244.40					10,244.40		1,050.00		
	Franklin New York Corp.	15,045.00					15,045.00		—0—		
	F.L. Putnam & Company (Broker Receivable)	888.93			888.93		—0—				
TOTALS		212,357.81	100.00	967.12	888.93		212,536.00	11,840.95	18,058.28	16,025.00	13,874.23

FUND C

273	BankEast, Book 7006712520, Income Account				6,425.96	1,635.51
	National Bond Fund, Income Account				1,032.35	141.14
	BankEast, Book 7006764420, Principal Account	119.31	9.37			
3086	National Bond Fund, Principal Account	11,916.06			128.68	1,595.45
1671	Phoenix-Chase Series Fund (Formerly Shareholders Trust Fund)	15,484.96			11,916.06	
1579	Punam Income Fund	15,498.00			15,484.96	1,372.13
450	Southern New England Telephone Co.	21,398.37			15,498.00	1,143.20
542	Commonwealth Edison Company	18,497.67			21,398.37	1,944.00
768	Public Service Company of N.H.	20,782.00			18,497.67	1,490.50
1753	Income Fund of America (Formerly Anchor Fund)	14,992.80			20,782.00	1,628.16
30	BankEast Corporation (Formerly First Financial Group)	8,438.99			14,992.80	1,069.41
600	Florida Power Corporation	10,661.15			8,438.99	44.80
450	Carolina Power & Light Company	6,245.47			10,661.15	1,302.00
376	Central & South West Corporation	11,768.80			6,245.47	1,062.00
200	Minnesota Mining & Manufacturing Co.	10,433.91			11,768.80	689.50
375	Florida Power & Light Company	20,004.00			10,433.91	620.00
1200	Punam High Yield Trust	11,498.25			20,004.00	1,170.00
1000	Gulf States Utilities Company	10,550.65			11,498.25	2,508.00
150	Eastman Kodak Company	9,463.70			10,550.65	1,520.00
375	Brooklyn Union Gas Company	3.00	3.00		9,463.70	525.00
	F.L. Putnam & Company (Broker Receivable)	3.00				950.26
	Nashua Trust Company	10,000.00			—0—	
	Merchants Savings Bank	10,000.00			10,000.00	767.70
	United Federal Savings & Loan (Manchester Federal Savings)	10,000.00			10,000.00	1,026.48
	Indian Head National Bank of Nashua	10,000.00			10,000.00	990.00
	Bank of N.H. National Association	120.00			10,000.00	898.16
	Amoskeag Savings Bank				120.00	760.96
	FUND C TOTALS	267,877.09	9.37	3.00	7,458.31	26,868.61
						21,000.00
						13,326.92

FUND B

8	BankEast, Income, Book 700				694.63	438.43
	Exxon Corporation, Income Account				266.76	17.86
137	BankEast, Principal Book 700	115.96	6.20		122.16	8.33
8	National Bond Fund	595.95			595.95	80.83
	BankEast Corporation (Formerly First Financial Group)	8,409.22				5.60
500	American Electric Power Company	10,718.94			8,409.22	1,130.00
322	Exxon Corporation, Principal Account				10,718.94	720.24
	FUND B TOTALS	19,840.07			961.39	2,401.28
						1,500.00
						1,862.67

FUND D

BankEast, Book 700
National Bond Fund
BankEast Corporation

2.65
1,222.35
2.65
1,225.35

169.71

13.14
145.29
4.20

FUND D TOTALS 1,225.00

146.36

185.98

GRAND TOTALS
COMMON FUNDS

501,299.97 100.00 982.69 891.93

501,490.73 20,430.36

47,490.80 38,671.36

29,249.80

SUMMARY COMMON FUNDS

REPORT OF THE TRUST FUNDS OF THE TOWN OF MERRIMACK, N.H. ON JUNE 30, 1982

PRINCIPAL															INCOME				
Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning Year	New Funds Created	Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	Balance Beginning Year	Income During Year	Percent	Income During Year	Expended During Year	Balance End Year				
FUND A																			
1900	Perpetual Care	Cemeteries	Various	47.3	101,027.16			37.14	101,164.60	11,676.54	50.3	9,083.01	7,625.00		13,134.85				
1982	Perpetual Care	Cemeteries	Various			100.00			100.00										
1917	George Wright (New)	Cemeteries	Various																
1954	Patterson, Lawrence & Carroll	Library	Various	3.2	6,785.85			2.50	6,788.35	10.03	3.0	541.75	512.00		39.78				
1884	Gage & Lawrence	School	Various	34.4	72,947.89			26.90	72,974.79	107.72	32.6	5,887.00	5,504.00		490.72				
1926	Lawrence	Fire Dept.	Various	14.9	31,596.61			11.65	31,608.26	46.66	14.1	2,546.22	2,384.00		208.88				
1954	George Carroll							78.19	212,536.00	11,840.95	100	18,058.28	16,025.00		13,874.23				
FUND A TOTALS																			
FUND B																			
1960	Perpetual Care	Cemetery	Various	66.1	13,114.29			4.10	13,118.38	958.72			991.50		1,554.47				
1964	Lawrence	Library	Various	30.8	6,110.74			1.91	6,112.65	2.42			739.59		280.01				
1960	Stockley	School	Various	3.1	615.04			.19	615.24	.25			74.44		28.19				
FUND B TOTALS																			
FUND C																			
1965	Harry Watkins	School	Various		267,877.09			6.37	267,883.46	7,458.31			26,868.61	21,000.00	13,326.92				
FUND D																			
1968	Perpetual Care	Cemetery	Various		1,225.00				125.00	169.71			162.63	146.36	185.98				
NOT in COMMON FUNDS																			
1945	Harry Watkins	Perpetual Care	Bank		200.00				200.00	47.73			13.31	12.00	49.04				
1945	Geo. & Eliza Watkins	Perpetual Care	Bank		200.00				200.00	47.80			13.31	12.00	49.11				

1945	Harry Watkins	Prize Speaking Contest	Bank	2,000.00		2,000.00	2,918.19	423.50	132.00	3,209.69
1945	Harry Watkins	Prize Spelling Contest	Bank	1,000.00		1,000.00	1,610.52	242.26	81.00	1,771.78
1967	Everett Parker	General maint. Cemetery	Bank	3,000.00		3,000.00	6.68	309.51	250.00	66.19
1970	Griffin Lot Care	Perpetual Care Cemetery	Bank	500.00		500.00	240.25	63.28	40.00	263.53
1970	Griffin Cemetery Fence Fund.	Maintenance of Fence in Cemetery	Bank	5,000.00		5,000.00	5,087.98	876.48		5,964.46
1950	So. Merrimack	School	Bank	48,980.41		48,980.41	27,815.93	10,900.21		38,716.74
1965	Mastricola Fund									
1965	Watkins Town Forest									
1965	Land Account	School	Land	1,575.00		1,575.00				
1965	Watkins Town Forest Lumber Income									
1925	Account	School	Bank				26,534.54	1,988.51	150.00	28,373.05
1975	Shedd Harris Fund	Fire Dept.	Land	100.00		100.00				
1975	Shedd Harris Fund	Fire Dept.	Bank	50.00		50.00	18.09	2.12		20.21
NOT in COMMON FUNDS TOTALS				62,605.41		62,605.41	64,327.71	14,832.49	677.00	78,483.20
CAPITAL RESERVE FUNDS										
1956	Merrimack School District	Buildings	Banks	50,982.65		(50,982.65)	15,024.90	2,785.66	17,810.56	—0—
1973	Ambulance Fund	Replacement	Banks	26,275.37		(20,893.81)	8,534.25	2,067.39	9,705.19	896.45
1973	Grader Fund	Replacement	Banks	37,525.35		10,000.00	7,963.14	7,580.19		15,543.33
1973	Bull Dozer Fund	Replacement	Banks	47,609.74		28,416.00	6,111.90	7,909.17		14,021.07
1973	Fire Equipment Fund	Replacement	Banks	20,171.48		14,000.00	2,977.73	4,017.89		6,995.62
1978	Waste Water Capital									
1978	Treatment Plant	Maintenance	Banks	160,193.61			35,819.69	29,007.65	5,365.00	59,462.34
1979	Communications									
1979	Equipment Fund	Replacement	Banks	39,000.00		(34,194.16)	5,852.98	4,000.42	9,853.40	—0—
CAPITAL RESERVE FUNDS TOTALS				381,758.20	61,828.53 (106,070.62)	337,516.11	82,284.59	57,368.37	42,734.15	96,918.81
CAPITAL RESERVE FUNDS TOTALS				945,663.58	61,928.53 (106,070.62)	90.76	901,612.25	119,691.66	82,082.51	204,651.81

**TOWN OF MERRIMACK, NEW HAMPSHIRE
LETTER OF COMMENTS AND RECOMMENDATIONS
1982**

I. Financial Accounting and Reporting

A. Balance Sheet

Observation

The output of the Town's accounting system is incomplete with respect to assets and fund balance. Accounts payable and encumbrances outstanding are reported separately.

Implication

Financial condition at any given point in time cannot be readily determined. Control over accounts receivables and accounts payable is weakened by not affording responsible officials the opportunity to review summarized information on a regular basis.

Recommendation

The Town should complete the necessary systems work so that a complete balance sheet is available with the regular monthly reports.

Town Response

The necessary programming to produce a balance sheet has been completed and a balance sheet will be included as part of the interim reports.

B. Expenditures – Other than General Fund

Observation

Expenditures information for funds other than the General Fund is incomplete in the integrated general ledger.

Implication

An incomplete picture of the Town's overall financial transactions may result in reduced control over operations.

Recommendation

The practice of refunding expenditure accounts for capital projects and expendable trust funds should be limited only to cases of error correction.

Town Response

All funds are now reported on a gross basis.

C. Capital Projects Accounting

Observation

Sewer Line Extension Capital Projects Fund accounting is done on a contract basis rather than a project basis by funding source.

Implication

It is difficult to determine project status with particular reference to overall budgetary constraints.

Recommendation

Capital Projects Fund accounting should be done a project basis. This would include the recording of an approved budget as well as estimated revenues from the various sources in a subsidiary ledger.

Town Response

The unique requirements of the sewer line extension project dictated unique accounting formats. Future capital projects will be accounted for in separate capital projects funds.

D. Approval of Journal Entries**Observation**

During 1981-82 journal entries did not consistently require approval by a responsible official.

Implication

Journal entries represent adjustments of recorded transactions which have previously been approved. By not requiring that a responsible official approve adjustments the system of approvals could be circumvented.

Recommendation

All journal entries should be approved by a responsible official.

Town Response

The Town Manager or Finance Director will approve all journal entries.

E. Recording of Performance Bonds**Observation**

Cash performance bonds and construction escrow accounts are not recorded in the general ledger.

Implication

Control over cash performance bonds and construction escrow accounts is weakened by not recording them in the general ledger.

Recommendation

Control accounts for cash performance bonds and construction accounts should be established in the Town's integrated ledger.

Town Response

This establishment of control accounts for cash performance deposits and construction escrow accounts is in process.

F. Fixed Asset Accounting**Observation**

The Town has not maintained records of its general fixed assets.

Implication

The lack of fixed asset accounting may impair control of the assets, the Town's insurance program, and long range planning.

Recommendation

The Town should adopt a capitalization policy and establish fixed asset accounting records for all new acquisitions. An inventory of existing fixed assets should be accomplished and accounting records should be established for these items as resources permit. A program for periodically verifying the existence of assets in the accounting records or on the inventory should be initiated. Formal procedures to delete items from the records should be adopted.

Town Response

Town officials intend to study the cost of implementing this recommendation versus any benefits which may be gained.

II. Purchasing System**A. Invoice Processing****Observation**

Under current practice, invoices from vendors are mailed directly to the requisitioning department, matched with the department copy of the purchase order and the receiving report and forwarded to the accounting department for processing.

Implication

This procedure can produce delays in processing invoices which could lead to loss of discounts, strained relations with vendors and excessive involvement from department supervisors resolving vendor complaints.

Recommendation

The receiving copy of the purchase order should be forwarded to the accounting department upon receipt of the goods. Vendors should be instructed to mail invoices directly to the accounting department where they can be matched to the purchase order and receiving report. The accounting department would process invoices for payment, schedule bill payments and execute the automated payment process.

Town Response

Initiating the above process would require restructuring the purchasing function. This restructuring has been identified in the long range planning document.

B. Control of Blank Purchase Orders**Observation**

The supply of purchase orders is prenumbered but is not controlled until the purchase order is entered into the encumbrance accounting system. In some instances the accounting copy of the purchase order, invoice, and receiving report simultaneously arrive in the accounting department.

Implication

The encumbrance accounting system may be circumvented and budgetary control may be weakened.

Recommendation

Blank purchase orders be logged by series when issued to departments and used in order.

Town Response

A log of outstanding blank purchase order numbers will be established and maintained.

C. Cancellation of Invoices**Observation**

Invoices are not effectively cancelled subsequent to payment.

Implication

Invoices could inadvertently be resubmitted for processing resulting in duplicate payment to vendors.

Recommendation

Invoices should be stamped paid or perforated subsequent to payment in order to prevent resubmission.

Town Response

Invoices will be cancelled with a stamp after being paid.

D. Clerical Review of Invoices**Observation**

No formal evidence exists to show that invoices have been checked for correct footings and extension.

Implication

Clerical errors in vendors' invoices could go undetected and result in overpayments.

Recommendation

The clerical accuracy of all vendor invoices should be decided prior to payment and the invoice should be initialled by the individual performing the check.

Town Response

The clerical accuracy of invoices is presently verified before payment and hereafter will be so indicated.

E. Approval of Vendor Numbers**Observation**

Vendor numbers are assigned without approval by a responsible official.

Implication

Internal control provided by the accounting system is effectively circumvented.

Recommendation

Responsibility for an approved vendor list be delegated to the Finance Director.

Town Response

Vendor numbers will be assigned by the Finance Director.

III. Tax Collector/Town Clerk Department

A. Year Ending Reporting

Observation

Taxes receivable reports were not available on a timely basis after year end.

Implication

Control over taxes receivable under the legally mandated tax collection system is effective primarily through interim and annual reporting. Reporting by its nature requires reconciliation of taxes receivable. When the reporting function is neglected control is also weakened.

Recommendation

Taxes receivable should be reconciled to general ledger control accounts on a monthly basis.

Town Response

Monthly reconciliations will be made by the Finance Director.

B. Training of Personnel

Observation

Tax Collector/Town Clerk departmental operating staff are not adequately trained and cross-trained in the use of the newly installed computer system.

Implication

The expected benefits derived from automation of tax bookkeeping are not realized. The functioning of the department is dependent upon the knowledge of employees. The absence or termination of certain employees may not provide sufficient continuity.

Recommendation

All Tax Collector/Town Clerk personnel, including management, receive training adequate to afford them a working knowledge of all computer system related departmental functions. Additionally, at least two people should be trained to work in each task area.

Town Response

A training program utilizing video tape and/or classroom instructions is presently being developed.

C. Daily Cash Receipts Tally

Observation

Daily cash receipts are tallied and a daily cash receipts summary is created. Daily detail is batched for later posting to the accounts. The daily summary is then forwarded to the accounting office where the summary data is re-entered into the system.

Implication

The work flow and information processed by this method does not seem to be an efficient use of the Town's resources. Each time the same information is entered into the system the likelihood for error increases.

Recommendation

Cash receipts should be posted to the accounts on a daily basis, discontinuing batch processing except in high activity periods. The Town should investigate the possibility of integrating Tax Collector/Town Clerk system into its own cash receipts system.

Town Response

Systems design work will soon be completed. Thereafter, daily postings will be feasible. The possible integration of cash receipts systems will be explored in the near future.

D. Motor Vehicle Permits**Observation**

Control numbers on monthly shipments of motor vehicle permits from the State of New Hampshire Department of Safety are not accounted for.

Implication

The risk of unauthorized use of blank motor vehicle permits is increased.

Recommendation

The department should account for motor vehicle permit shipments by series of control numbers.

Town Response

A log of motor vehicle permit control numbers has been established and will be maintained.

IV. Other**A. Cash Management Program****Observation**

The Town has a fundamentally sound treasury management program with respect to its controllable funds. We noted that the monthly cash requirements of the Merrimack School District did not change with the new fiscal year.

Implication

The Town may not be maximizing potential investment income resulting in a higher than necessary tax effort.

Recommendation

Town officials should inquire of school district officials as to the school district's cash needs. The possibility of increasing the number of payments to more closely approximate school district needs and maximize invested Town funds should be thoroughly pursued.

Town Response

This matter has been discussed with the school administrative unit, and a formal proposal for a biweekly "reimbursement" program is presently being prepared.

B. Unbilled Sewer Revenue

Observation

We noted a considerable delay between the time water meter readings were available and commercial sewer accounts were available to be billed by the Tax Collector. Some of the accounts hadn't been billed in over a year.

Implication

Cash flow could be improved if billings for services were more timely.

Recommendation

Sewer billing should be done more frequently and processing time should be improved.

Town Response

The Town has started a cycle of quarterly commercial sewer billings which will be fully implemented at year end.

AUDITORS' OPINION

Board of Selectmen
Town of Merrimack
Merrimack, New Hampshire 03054

We have examined the combined financial statements of the Town of Merrimack, New Hampshire as of and for the year ended June 30, 1982, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and included such tests of the accounting records as we considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

Also described more fully in Note 1, the Town has excluded the cost of its utility plant in service and the related accumulated depreciation, contributions in aid of construction, and long-term debt from the financial statements of its Proprietary Fund. In our opinion, generally accepted accounting principles require that such elements be included in the financial statements.

In our opinion, except for the effects of the matters described above, these combined financial statements referred to above present fairly the financial position of the Town of Merrimack, New Hampshire at June 30, 1982 and the results of its operations and changes in financial position of its proprietary fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.

Carey, Vachon and Clukay

EXHIBIT A
TOWN OF MERRIMACK
Combined Balance Sheet — All Fund Types & Account Groups
June 30, 1982

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Sewer Enterprise	Trust and Agency	General Long-Term Debt	
ASSETS								
Cash & Equivalents	\$3,130,517	\$51,485	\$1,260,784	\$580,554	\$ -	\$ 702,187	\$ -	\$ 5,725,527
Investments At Cost						453,996		453,996
Receivables (Net of Allowances for Uncollectibles)								
Taxes	2,724,258							
Accounts	5,891				490,631	718,660		3,442,918
Due From Other Funds	758,858			24,627	418,965	77,698		574,220
Due From Other Governments				89,506				1,202,450
Deferred Charges	23,997							89,506
Restricted Cash	35,329			152,352				23,997
Unbilled Sewer Revenue					59,963			187,681
Amount Available in Debt Service Funds							1,237,437	59,963
Amount to be Provided for Retirement of General Long-Term Debt							8,117,563	1,237,437
Total Assets	\$6,678,850	\$51,485	\$1,260,784	\$847,039	\$969,559	\$1,952,541	\$9,355,000	\$21,115,258
LIABILITIES & FUND EQUITY								
Liabilities:								
Accounts Payable	\$ 90,547	\$ -	\$ -	\$ -	\$ 31,215	\$ 106,823	\$ -	\$ 228,585
Contracts Payable				76,977				76,977
Accrued Liabilities	55,931				22,776			78,707

Construction Retainage Payable				250,538		250,538
Performance Deposits	35,329				10,001	45,330
Due to Other Funds	420,245	413	23,347	32,473	725,972	1,202,450
Due to Other Governments					3,481	3,481
Deferred Tax Revenue	5,625,628					5,625,628
General Obligation Debt Payable						9,355,000
Total Liabilities	<u>\$6,227,680</u>	<u>\$ 413</u>	<u>\$ 23,347</u>	<u>\$359,988</u>	<u>\$ 53,991</u>	<u>\$9,355,000</u>
Fund Equity:						
Retained Earnings:						
Reserved for Construction	\$	\$	\$	\$	\$	\$
Unreserved						
Fund Balances:						
Reserved for Encumbrances	16,673					16,673
Reserved for Endowments						564,096
Unreserved:						
Designated for Debt Service			1,237,437			1,237,437
Designated for Subsequent						
Years Expenditures	138,754					573,189
Undesignated	295,743	51,072		487,051		941,599
Total Fund Equity	<u>\$ 451,170</u>	<u>\$51,072</u>	<u>\$1,237,437</u>	<u>\$487,051</u>	<u>\$915,568</u>	<u>\$ 4,284,562</u>
Total Liabilities and Fund Equity	<u>\$6,678,850</u>	<u>\$51,485</u>	<u>\$1,260,784</u>	<u>\$847,039</u>	<u>\$969,559</u>	<u>\$21,115,258</u>

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT B
TOWN OF MERRIMACK
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances —
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1982

	Governmental Fund Types			Fiduciary Fund Type	Total (Memoran- dum Only)
	General	Special Revenue	Debt Service	Expendable Trust	
Revenues:					
Taxes	\$2,797,606	\$	\$	\$	\$ 2,797,606
Licenses and Permits	549,871				549,871
Intergovernmental Revenues	465,467	224,556	319,891		1,822,699
Charges for Service	151,158				180,063
Fines and Forfeits	66,498				66,498
Miscellaneous Revenues	472,540	48,573		61,418	673,238
Total Revenues	\$4,503,140	\$ 273,129	\$ 319,891	\$ 61,418	\$ 6,089,975
Expenditures:					
Current:					
General Government	\$1,070,588	\$	\$	\$	\$ 1,070,588
Public Safety	1,342,688				1,342,688
Highways and Streets	883,325				883,325
Sanitation	48,183				48,183
Welfare	45,120				45,120
Culture and Recreation	208,113				208,113
Capital Outlay	233,578	65,231		150,855	2,669,803
Debt Service:					
Principal Retirement	315,000		555,000		870,000
Interest and Fiscal Charges	270,832		265,088		535,920
Total Expenditures	\$4,417,427	\$ 65,231	\$ 820,088	\$ 150,855	\$ 7,673,740
Excess of Revenues Over (Under) Expenditures	\$ 85,713	\$ 207,898	\$(500,197)	\$(89,437)	\$(1,583,765)

Other Financing Sources (Uses):						
Operating Transfers In	\$ 8,000	\$	\$ 325,367	\$ 300,000	\$ 59,829	\$ 693,196
Operating Transfers Out	(385,196)	(308,000)				(693,196)
Total Other Financing Sources (Uses)	<u>\$ (377,196)</u>	<u>\$ (308,000)</u>	<u>\$ 325,367</u>	<u>\$ 300,000</u>	<u>\$ 59,829</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under)						
Expenditures and Other Uses	\$ (291,483)	\$ (100,102)	\$ (174,830)	\$ (987,742)	\$ (29,608)	\$ (1,583,765)
Fund Balances — July 1, 1981 (As Previously Reported)	742,653	216,386	1,412,267	2,474,793	548,801	5,394,900
Prior Period Adjustments (Note 5)		(65,212)		(1,000,000)	(84,758)	(1,149,970)
Fund Balances — July 1, 1981 (Restated)	<u>\$ 742,653</u>	<u>\$ 151,174</u>	<u>\$1,412,267</u>	<u>\$1,474,793</u>	<u>\$464,043</u>	<u>\$ 4,244,930</u>
Fund Balances — June 30, 1982	<u>\$ 451,170</u>	<u>\$ 51,072</u>	<u>\$1,237,437</u>	<u>\$ 487,051</u>	<u>\$434,435</u>	<u>\$ 2,661,165</u>

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT C **TOWN OF MERRIMACK**

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual — General and Special Revenue Fund Types For the Fiscal Year Ended June 30, 1982

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$2,716,250	\$2,797,606	\$ 81,356	\$	\$	\$	\$2,716,250	\$2,797,606	\$ 81,356
Licenses and Permits	507,500	549,871	42,371				507,500	549,871	42,371
Intergovernmental Revenues	484,303	465,467	(18,836)	308,000	224,556	(83,444)	792,303	690,023	(102,280)
Charges for Services	317,500	151,158	(166,342)				317,500	151,158	(166,342)
Fines and Forfeits	50,000	66,498	16,498				50,000	66,498	16,498
Miscellaneous Revenues	500,000	472,540	(27,460)		48,573	48,573	500,000	521,113	21,113
Total Revenues	\$4,575,553	\$4,503,140	\$ (72,413)	\$ 308,000	\$ 273,129	\$ (34,871)	\$4,883,553	\$4,776,269	\$ (107,284)
Expenditures:									
Current:									
General Government	\$1,082,387	\$1,070,588	\$ 11,799	\$	\$	\$	\$1,082,387	\$1,070,588	\$ 11,799
Public Safety	1,409,194	1,342,688	66,506				1,409,194	1,342,688	66,506
Highways and Streets	933,832	883,325	50,507				933,832	883,325	50,507
Sanitation	54,288	48,183	6,105				54,288	48,183	6,105
Welfare	43,605	45,120	(1,515)				43,605	45,120	(1,515)
Culture and Recreation	215,549	208,113	7,436				215,549	208,113	7,436
Capital Outlay	258,443	233,578	24,865	65,231	65,231	-	323,674	298,809	24,865
Debt Service:									
Principal Retirement	315,000	315,000	-				315,000	315,000	-
Interest and Fiscal Charges	352,382	270,832	81,550				352,382	270,832	81,550
Total Expenditures	\$4,664,680	\$4,417,427	\$ 247,253	\$ 65,231	\$ 65,231	\$ -	\$4,729,911	\$4,482,658	\$ 247,253

Excess of Revenues Over (Under) Expenditures	\$ (89,127)	\$ 85,713	\$ 174,840	\$ 242,769	\$ 207,898	\$ (34,871)	\$ 153,642	\$ 293,611	\$ 139,969
Other Financing Sources (Uses):									
Operating Transfers In	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -
Operating Transfers Out	(375,367)	(385,196)	(9,829)	(308,000)	(308,000)	-	(683,367)	(693,196)	(9,829)
Total Other Financing Sources (Uses)	\$ (367,367)	\$ (377,196)	\$ (9,829)	\$ (308,000)	\$ (308,000)	\$ -	\$ (675,367)	\$ (685,196)	\$ (9,829)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (456,494)	\$ (291,483)	\$ 165,011	\$ (65,231)	\$ (100,102)	\$ (34,871)	\$ (521,725)	\$ (391,585)	\$ 130,140
Fund Balances — July 1, 1981 (As Previously Reported)	\$ 742,653	\$ 742,653	\$ -	\$ 216,386	\$ 216,386	\$ -	\$ 959,039	\$ 959,039	\$ -
Prior Period Adjustments (Note 5)				(65,212)	(65,212)	(65,212)	-	(65,212)	(65,212)
Fund Balances — July 1, 1981 (Restated)	\$ 742,653	\$ 742,653	\$ -	\$ 216,386	\$ 151,174	\$ (65,212)	\$ 959,039	\$ 893,827	\$ (65,212)
Fund Balances — June 30, 1982	\$ 286,159	\$ 451,170	\$ 165,011	\$ 151,155	\$ 51,072	\$ (100,083)	\$ 437,314	\$ 502,242	\$ 64,928

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT D
TOWN OF MERRIMACK
Combined Statement of Revenues, Expenses, and
Changes In Retained Earnings/Fund Balances —
All Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1982

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memoran- dum Only)
	Sewer Enterprise	Non- Expendable Trust	
Operating Revenues:			
Charges for Service	\$1,599,329	\$	\$1,599,329
Bequests		100	100
Investment Income		62,415	62,415
Total Operating Revenues	<u>\$1,599,329</u>	<u>\$ 62,515</u>	<u>\$1,661,844</u>
Operating Expenses:			
Personal Services	\$ 384,472		\$ 384,472
Contractual Services	36,317	39,348	75,665
Supplies	19,930		19,930
Heat, Light Power	633,070		633,070
Materials	291,585		291,585
Maintenance	71,700		71,700
Miscellaneous	31,717		31,717
Total Operating Expenses	<u>\$1,468,791</u>	<u>\$ 39,348</u>	<u>\$1,508,139</u>
Operating Income	<u>\$ 130,538</u>	<u>\$ 23,167</u>	<u>\$ 153,705</u>
Nonoperating Expenses:			
Capital Outlay (Note 1)	\$ 568,147	\$ -	\$ 568,147
Net Income (Loss)	<u>\$(437,609)</u>	<u>\$ 23,167</u>	<u>\$(414,442)</u>
Retained Earnings/Fund Balances			
July 1, 1981	\$1,353,177	\$ 563,904	\$1,917,081
Prior Period Adjustment (Note 5)	<u>-</u>	<u>84,758</u>	<u>84,758</u>
Retained Earnings/Fund Balances			
July 1, 1981 (Restated)	<u>\$1,353,177</u>	<u>\$ 648,662</u>	<u>\$2,001,839</u>
Retained Earnings/Fund Balances			
June 30, 1982	<u>\$ 915,568</u>	<u>\$ 671,829</u>	<u>\$1,587,397</u>

SEE NOTES TO FINANCIAL STATEMENTS

EXHIBIT E
TOWN OF MERRIMACK
Combined Statement of Changes in Financial Position —
All Proprietary Fund Types and Similar Trust Funds
For the year Ended June 30, 1982

	Proprietary Fund Types Sewer Enterprise	Fiduciary Fund Types Non- Expendable Trust	Totals (Memoran- dum Only)
Sources of Working Capital:			
Net Operating Income	\$ 130,538	\$ 23,167	\$ 153,705
Prior Period Adjustment		84,758	84,758
	<u> </u>	<u> </u>	<u> </u>
Total Sources of Working Capital	\$ 130,538	\$ 107,925	\$ 238,463
	<u> </u>	<u> </u>	<u> </u>
Uses of Working Capital:			
Capital Outlay (Note 1)	\$ 568,147	\$ -	\$ 568,147
	<u> </u>	<u> </u>	<u> </u>
Net Increase (Decrease) in Working Capital	\$(437,609)	\$ 107,925	\$(329,684)
	<u> </u>	<u> </u>	<u> </u>
Elements of Increase (Decrease) in Working Capital:			
Cash & Equivalents	\$	\$ 155,609	\$ 155,609
Investments		(47,684)	(47,684)
Accounts Receivable	(4,242)		(4,242)
Interfund Balances	(348,919)		(348,919)
Unbilled Sewer Revenues	(60,037)		(60,037)
Accounts Payable	(9,875)		(9,875)
Accrued Liabilities	(14,536)		(14,536)
	<u> </u>	<u> </u>	<u> </u>
Net Increase (Decrease) in Working Capital	\$(437,609)	\$ 107,925	\$(329,684)
	<u> </u>	<u> </u>	<u> </u>

SEE NOTES TO FINANCIAL STATEMENTS

TREASURER'S REPORT

TOWN OF MERRIMACK — GENERAL FUND ACCOUNT

Balance on hand, July 1, 1981		\$ 3,600,216.46
Revenues Received:		
General Government	\$ 27,334.77	
Assessing Department	480.50	
Fire Department	2,685.00	
Police Department	72,260.53	
Ambulance Department	19,127.56	
Public Works—Administration	2,365.63	
Public Works—Highway	890.89	
Public Works—Landfill	29,116.00	
Planning & Zoning	6,231.90	
District Court	56,241.89	
Code Enforcement	63,042.05	
Town Clerk/Tax Collector	12,167,795.84	
State of N.H.	805,867.21	
Interest on Deposits	468,238.31	
Income from Trust Funds	3,446.25	
Revenue Sharing Reimbursement	317,330.99	
Public Works—WWTF	1,659,240.27	
Refunds & Reimbursements	<u>173,029.50</u>	
Total Revenues		<u>\$15,874,725.09</u>
Total Balance July 1, 1981 Plus '81-'82 Receipts		\$19,474,941.55
Less Selectmen's Orders Paid '81-'82		<u>16,344,424.76</u>
Balance on Hand, June 30, 1982		\$ 3,130,516.79

Jean G. Weston, Treasurer

SELECTMEN'S ANNUAL REPORT 1982

During 1982 many important decisions were made which will affect the future of the Town of Merrimack. The administrative capacity of the town has been enhanced and the plans have been established for several important construction projects which will help resolve existing infrastructure problems.

In July, we were pleased to hire Robert T. Levan, CPA as the town's first Finance Administrator. Mr. Levan was chosen after a comprehensive selection process which took several months to accomplish. He is licensed to practice as a Certified Public Accountant in New Hampshire and in Florida. He began his career in 1967 with the City of St. Petersburg, Florida and became Administrative Service Officer. He has also served as a staff accountant with Livingston and Haynes, CPA and as controller for the American Board of Trade. Mr. Levan will be in charge of the town's Finance Department.

In November, we approved a cash management system which was awarded to Merchants National Bank after competitive bidding. This system provides for management of municipal funds on a zero balance basis whereby 100% of the town's funds will earn interest. The cash management system will maximize the interest revenue which the town receives.

In February, Norman V. Carr, P.A. was appointed as Health Officer. Mr. Carr replaced Robert J. Carver who had served as the town's Health Officer since July, 1979. Francine Dupuis and David Bertrand were appointed as Assistant Health Officers.

In January, the State of New Hampshire, Division of Public Health Services approved the Regulations for Sanitary and Health Conditions Licensing of Restaurants and Other Food Serving Establishments which had earlier been enacted by the Board of Selectmen and Health Officer. These regulations require all restaurants and food service establishments to obtain a license from the town and to be inspected at least twice each year. These inspections are conducted by the Health Officer and the Assistant Health Officers. It provides for suspension of the license and temporary closing of establishments which fail to comply with the requirements of the regulations.

In October, we signed the town's first cable television franchise with Souhegan Cablevision Corporation, Inc. The non-exclusive franchise is for a term of 15 years and governs the cable television service which will be provided by the company. The franchise will be administered by the Board of Selectmen and the Town Manager. The town will receive a franchise fee of 3% of the gross revenues, retroactive to July 1, 1980.

During the year, several projects were developed which will improve traffic conditions on Route 3 (Daniel Webster Highway).

In March, we were advised that the governor and council had approved the improvement project for the intersection of Bedford Road and Route 3. This project will be constructed with federal, state and local funds and will widen the roadway, improve signalization and install other traffic control devices. Construction is anticipated in 1983 or 1984.

The improvement project for the intersection of Baboosic Lake Road and Route 3 was formulated during the year. This project will be funded with federal and local monies. The project will entail widening of the intersection, replacement of the pavement and new signalization. It will result in better traffic flow through this troublesome intersection. Construction is anticipated in 1984.

In November, the State of New Hampshire, Department of Public Works and Highways held an informal meeting to explain their plans to improve and widen the southern section of Route 3 from the vicinity of Anheuser-Busch to the vicinity of the Nashua line. This project will be done with state and federal money and will improve traffic flow and reduce dangerous curves. Construction is expected to be completed in 1985.

During the year, the town's highway division completed reconstruction — improvements in the vicinity of the Amherst Road — Turkey Hill Road intersection and on Baboosic Lake Road South. These projects have improved sight distances, improved intersection geometry, addressed drainage problems and have replaced inadequate roadbeds and pavement. We expect that they will service the public for many years to come.

The Nashua Sewer Interceptor, Contract 17, was accepted as substantially completed in August. Completion of this project enables the residents of the Naticook - Maycrest and Pennichuck Square areas to connect to the sewer lines. The sewage from these areas will flow to the Nashua Sewer Treatment Facility in accordance with the Nashua-Merrimack Sewer Agreement.

In March, we started full scale composting of sewer sludge at the Wastewater Treatment Facility. Through this process, the sludge is reduced, over a fifty day period, to a usable soil supplement, part of which is sold to a compost broker. The process has enabled us to shut down the sludge incinerator which had consumed approximately 800 gallons of fuel oil per day during the times that they were operated. This and other improvements such as the installation of a belt filter press will result in a considerable reduction in the costs to operate the Wastewater Treatment Facility.

In November, we began negotiations with the police union, Local 320, International Brotherhood of Police Officers. The negotiations addressed wages, fringe benefits and working conditions for the new contract which would take effect after the current contract expires on August 31, 1983. At year end, negotiations were still on-going.

We also began negotiations with the public works union, Local 2986, American Federation of State, County and Municipal Employees. These negotiations were conducted to establish wages and certain fringe benefits for the third year of the current contract which will expire on June 30, 1984. At year end, these negotiations were also still in progress.

In August, members of the fire department filed a petition for certification with the N.H. Public Employee Labor Relations Board. This is the first step in the process which leads to an election to determine if certain members of the fire department will be represented by a union, International Association of Fire Fighters. At year's end, the process had not been completed.

On November 2, a special town meeting was held in conjunction with the state general election. Merrimack voters adopted four amendments to the town's zoning ordinance and building code which dealt with mobile homes, construction and alteration of small accessory buildings, non-conforming uses and the removal of sand, gravel and other raw materials.

Several parcels of town owned land, which had been acquired over the years by tax collector's deed were sold during the year at public auction. The sale of these lots brought funds into the town treasury and placed these lots back on the tax rolls.

During the summer, progress was made at the Veterans Memorial Park using donated funds. A parking lot was built and playground equipment was installed at the western end of the park. Other areas have been cleared of brush and picnic tables and barbeque grills have been built. These activities have been coordinated by the Parks and Recreation Committee.

The Hazardous Waste Facility Review Committee met many times during the year to develop their report to the state agency regarding the proposed location of Applied Chemical Technology in Merrimack. The committee indicated several areas of concern which led them to conclude that the facility should not be sited at the proposed location. The final decision regarding approval lies with the state agency.

In October, the tax rate for 1982 was set at \$28.20 per thousand by the Department of Revenue Administration. The rate was based on a total gross property tax of \$10,963,256 and a net valuation of \$388,767,938. The town, school and county tax rates were \$6.70, \$19.90 and \$1.60 per thousand, respectively.

The surplus for the town for the fiscal year ended June 30, 1982, was \$295,151. This surplus resulted from a combination of revenues which exceeded estimates, appropriations which exceeded expenditures and auditing adjustments. Ninety-six thousand dollars (\$96,000) of the surplus were used to reduce the 1982 tax rate.

We were pleased during the year to see the completion of important new businesses and the commencement of others which will provide sources of employment and community pride for Merrimack residents in the future.

We are proud to have been associated with, and express our gratitude to the members of town boards, commissions and committees, department and division heads, employees and their families, local churches, service organizations and citizens who have contributed to the operation of the town during the past year.

Merrimack Board of Selectmen

Nancy R. Gagnon, Chairman
Frederick G. Ahrens
David L. Jordan
Donald H. Botsch
Robert W. Brundige

TOWN OF MERRIMACK — COMMUNITY DEVELOPMENT PROJECT

Balance on Hand, July 1, 1981		\$ 134,760.03
Receipts:		
Interest on Deposits	\$ 1,012.08	
Total Receipts		<u>1,012.08</u>
Total July 1, 1981 Balance & '81-'82 Receipts		\$ 135,772.11
Disbursements:		
Highland Construction #20	\$ 70,509.78	
Contract 20 Escrow Acct	65,212.33	
Sewer Line Ext. Acct	<u>50.00</u>	
Total Disbursements		<u>135,772.11</u>
Balance on Hand, June 30, 1982		- 0 -

Jean G. Weston, Treasurer

TOWN OF MERRIMACK — INCINERATOR ACCOUNT

Balance on Hand, July 1, 1981		\$ 21,380.76
Receipts:		
State of N.H.	\$ 108,625.00	
Total Receipts		<u>108,625.00</u>
Total Balance July 1, 1981 & '81/'82 Rec.		\$ 130,005.76
Disbursements:		
Interest on Bonds	\$ 51,837.50	
Principal on Bonds	<u>55,000.00</u>	
Total Disbursements		<u>106,837.50</u>
Balance on Hand, June 30, 1982		\$ 23,168.26

Jean G. Weston, Treasurer

TOWN OF MERRIMACK — REVENUE SHARING ACCOUNT

Balance on hand, July 1, 1981		\$ 396,252.94
Receipts:		
United States Government	\$ 224,556.00	
Interest on Deposits	<u>48,006.99</u>	
Total Receipts		<u>272,562.99</u>
Total July 1, 1981 & '81/'82 Receipts		\$ 668,815.93

Disbursements:

General Fund Reimb.	\$ 317,330.99	
Sewer Line Ext Reimb.	<u>300,000.00</u>	
Total Disbursements		<u>617,330.99</u>
Balance on hand, June 30, 1982		\$ 51,484.94

Jean G. Weston, Treasurer

TOWN OF MERRIMACK — LIBRARY ACCOUNT

Balance on hand, July 1, 1981 \$ 46,325.31

Receipts:

Interest on Deposits	\$ <u>1,665.18</u>	
Total Receipts		<u>1,665.18</u>
Total Balance July 1, 1981 & '81/'82 Receipts		\$ 47,990.49

Disbursements:

U.S. Fish & Game	\$ 27,659.13	
J. A. Carter	7,600.00	
Bossie Kelley Hodes	2,750.00	
D & M Striping	150.00	
Eastern Library Interiors	1,457.01	
Highsmith Co.	295.83	
Stephen Jobin	455.00	
No Star Carpet	534.00	
Office Dimensions	293.00	
Ingrids Drapery	1,395.00	
Jones Office Equipment	1,382.00	
Gaylord Bros.	142.47	
L. D. Langley	1,644.76	
Digital Equipment	<u>2,232.29</u>	
Total Disbursements		<u>47,990.49</u>

Balance on hand, June 30, 1982 - 0 -

Jean G. Weston, Treasurer

**TOWN OF MERRIMACK —
SEWER LINE EXTENSION ACCOUNT**

Balance on hand, July 1, 1981 \$1,286,066.34

Receipts:

United States Government	\$	679,298.00
State of N.H.		99,811.00
Town of Merrimack Revenue Sharing		300,000.00
Interest on Deposits		90,297.22
Reimb Cont 14 Escrow		49,905.51
Reimb Cont 20 Escrow		41,584.90
Reimb Cont 17A Escrow		23,578.37
Reimb Cont 17 Escrow		41,986.00
Sewer Line Conn Fees		44,676.00
Town of Merrimack		
Compost Proj. Reimb.		27,157.50
Town of Merrimack		
Comm. Dev. Reimb.		50.00

Total Receipts 1,398,344.50

Total July 1, 1981 Balance & '81/'82 Receipts \$2,684,410.84

Disbursements:

Methuen Construction #17	\$	819,416.34
Highland Construction #20		544,003.11
D'Agostino Construction #17A		249,070.26
Anderson Nichols		216,197.82
Methuen Construction #14		110,753.52
Whitman & Howard		89,502.29
Escrow Account Cont. #17		48,465.18
Town of Merrimack		20,737.50
Escrow Account Cont. #20		9,566.00
Bossie Kelley Hodes		8,445.00
Leo Felix		5,362.50
Lane Construction #21		1,898.93
Combat Corporation		1,190.00
Midstate Construction #11A		1,185.00
Melanson Professional Assn		810.00
State of N.H.		377.01
G. F. Keller		35.30
Hills. Cty Reg of Deeds		8.00

Total Disbursements 2,127,023.76

Balance on hand, June 30, 1982 \$ 557,387.08

Jean G. Weston, Treasurer

TOWN OF MERRIMACK — SPECIAL SEWER FUND

Balance on hand, July 1, 1982		\$1,420,467.57
Receipts:		
Town of Merrimack	\$ 340,513.00	
State of N.H.	<u>213,053.00</u>	
Total Receipts		<u>553,566.00</u>
Total Balance July 1, 1981 & '81/'82 Receipts		\$1,974,033.57
Disbursements:		
Principal on Bonds	\$ 500,000.00	
Interest on Bonds	<u>213,250.00</u>	
Total Disbursements		<u>713,250.00</u>
Balance on hand, June 30, 1982		\$1,260,783.57

Jean G. Weston, Treasurer

TOWN OF MERRIMACK — INTEREST EARNED ON INVESTMENTS

July 1, 1981 - June 30, 1982

General Fund	\$ 330,580.00
Special Sewer Fund	134,299.54
Revenue Sharing Account	48,006.99
Sewer Line Extension Account	90,297.22
Community Development Account	1,012.08
Library Construction Account	1,665.18
Incinerator Account	<u>3,358.77</u>
Total Interest Earned	\$ 609,219.78

Jean G. Weston, Treasurer

Board of Selectmen and Town Manager
Town of Merrimack
Merrimack, New Hampshire 03054

As part of our examination of the financial statements of the Town of Merrimack for the year ended June 30, 1982, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such an evaluation is to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

The establishment and maintenance of a system of internal accounting control is an important responsibility of Town officials. The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the evaluation of these factors necessarily requires estimates and judgements by Town officials.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally either with respect to the execution and recording of transactions or with respect to the estimates and judgements required in the preparation of the financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

The study and evaluation previously described was made primarily for the purpose of performing an audit in accordance with generally accepted auditing standards. It would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data.

A letter of this type is critical by nature. We found many examples of good business management practices in our review of the Town's systems. We wish to express our appreciation for the cooperation we are receiving from Town officials and employees at all levels.

We would be pleased to discuss our comments further with you should you so desire.

Very truly yours,
Carey, Vachon and Clukay

REPORT OF THE DEPARTMENT OF PUBLIC WORKS

“MAINTAINING THE PRESENT . . .

BUILDING FOR THE FUTURE”

TO: THE HONORABLE BOARD OF SELECTMEN AND CITIZENS
OF THE TOWN OF MERRIMACK

1982 was a year of significant achievement throughout the department as we continued our systematic effort to improve the effectiveness and efficiency of Public Works Programs. In simpler terms, we obtained better value for your dollar. In this period of taxpayer anxiety about higher taxes and waste in government, we believe the public is just as interested in promoting greater competence in our municipal organization as it is on holding the line on expenditures. Successful efforts were due to four important ingredients in the productivity process: 1) Commitment from our public officials 2) Cooperation and follow through from middle management 3) Full participation by employees 4) The courage to take a risk.

Goals obtained include, but are not limited to:

- Sludge incinerator shut-down
(Fuel savings = 1000 gallons per day)
- Full scale composting at Waste Water Treatment Facility.
- Purchase and installation of belt filter press for Sewer sludge dewatering (Cost \$345,000; payback in energy and chemical savings fourteen to eighteen months).
- Reconstruction of the intersection of Turkey Hill and Amherst Roads intersection.
- Reconstruction of South Baboosic Lake Road.
- Continued high level of service in snow and ice control programs.
- Beautification project at Island Drive and Route #3.
- Operational reorganization and recycling program at landfill.
- Continually improving efficiency in maintenance and repairs of municipal vehicles.

My sincere appreciation to:

Larry Spencer, Sewer Division Superintendent

Bob Holt, Equipment Maintenance Division Superintendent

Ernest Jeffrey, PE Engineer

George Thibeault, who upon the termination of the Highway Division Superintendent in December, has worked closely with this office to provide direction to the Highway Division.

Special thanks to all our employees for their continued efforts to improve the delivery of municipal services.

Respectfully submitted,
Edward J. Blaine, Jr., PE
Director of Public Works

REPORT OF THE MERRIMACK POLICE DEPARTMENT, YOUR POLICE DEPARTMENT

To the Honorable Board of Selectmen and the citizens of the Town of Merrimack, I herewith submit my report for the period covering January 1, 1982 through December 31, 1982.

This report summarizes the increasing demand for police services and other related activities in which your police department was involved during calendar year 1982.

With the proper utilization of available resources we have met these needs.

We will continue to provide all necessary information which will contribute to the community's knowledge and understanding of the police role.

We thank the Board of Selectmen, Town Manager, other departments within the Town and most of all the residents of Merrimack for their help and support during 1982 and ask for their help and support during 1983.

Respectfully submitted,
Joseph R. Devine
Chief of Police

CHIEF OF POLICE

Joseph R. Devine

DEPUTY CHIEF

Oscar F. Gerlach

PATROL DIVISION

Captain Michael Blekitas

Lt. Thomas Iverson

Lt. William Mulligan

Sgt. Robert Ritchie

Sgt. George Rousseau

Sgt. Theodore Trask

Off. Mark Briggs

Off. Michael Buteau

Off. Brian Coner

Off. Bradford Cross

Off. Ronald Ketchie

Off. Paul LaFrance

Off. Elizabeth Michaud

Off. Michael Milligan

Off. John Queen

Off. Mark Schofield

Off. Lawrence Westholm

Off. Michael Whelpley

King (K-9)

CRIMINAL INVESTIGATION UNIT

Det./Sgt. William C. Miller

Juv./Sgt. Andrea Clement

Det./Ptln. Paul Stavenger

Det./Ptln. Richard Dumont

ANIMAL CONTROL OFFICER

Off. Carolina Marini

SERVICE UNIT

SECRETARY TO THE CHIEF

Carol Yule

Sally Thompson

Carolyn Green

Joan Vasco

Sharlene LeDuc

Detective Unit

Records

Records

Records

SPECIAL POLICE OFFICERS

S. Barrett

R. Clement

A. Doty

M. Dudash

A. Dunn

G. Felski

S. Goodwin

W. Hartford

K. Irwin

J. Kain

A. Pellegrino

I. Pouliot

R. Santoro

W. Singley

A. Urquhart

NEW DEPARTMENT MEMBERS:

During calendar year 1982 the department was fortunate to have obtained a new and valuable addition to our department, KING, as he is called by all who have been chased by him (and caught). King is handled by Off. M. Milligan.

King not only has been a valuable asset to the Merrimack Police Department, but to our neighboring towns also.

NEW PROGRAMS DURING 1982

Police Officers Appraisal Program

A Police Officers Appraisal Program was started in 1982 through which the citizens of our Town could evaluate the performances of their police officers. Once, during each six week cycle, one citizen, who had contact with a regular or special officer is visited by a superior officer and is requested to complete a form on the appearance, attitude, job performance, and other necessary information on the officer, so his performance could be evaluated.

This program gives the citizens of Merrimack the opportunity to address the service and direction the department is moving in.

DRUG EDUCATION PROGRAM

In November of 1982, the department sponsored a Drug Information Seminar for all interested citizens of our community. Over 500 interested citizens participated and came away from this seminar more informed of the drug problems within our region.

Your department will continue to be active in this area of major concern both to parents and police officials.

MISCELLANEOUS ACTIVITY

Programs within the Merrimack School System were conducted throughout the year and reached all ages and grades.

Tours of the police station were given throughout the year to many groups and families.

CAREER DEVELOPMENT

Training requires a commitment by those involved to maintain effectiveness, to update and improve job knowledge and skills. Advanced training is the tool that makes a good police officer into an excellent police officer.

TRAINING FOR YOUR POLICE OFFICERS IN 1982 INCLUDED:

Breathalyzer Specialist Training	Firearms Instructors Training
Firearms Training for Officers	Stress Management Training
First Line Supervision Training	Domestic Violence Training
Police Instructor Development	Handling the Special Offender
Advance Officer Training	Juvenile Officer Refresher Course
Computers in Law Enforcement	Accident Investigation Training

SPECIAL OFFICERS TRAINING

During 1982 all Special Officers for the Town of Merrimack were certified by the New Hampshire Police Standards and Training Council, after completing all required courses. In addition all Special Police Officers are required to attend inservice training classes once each month. These classes are conducted by the Police Department Training Officers and assisted by other members of the Police Department.

YOUR POLICE OFFICER

Police Officers are human (believe it or not) just like the rest of society. They come in both sexes, but mostly male. They come in various sizes. This sometimes depends on whether you are looking for one or trying to hide from one.

They see more misery, bloodshed, trouble, and sunrises than the average person. His uniform changes with the climate, but his outlook on life remains the same.

They must be impartial, courteous, and always remember the slogan "WE ARE AT YOUR SERVICE".

PATROL DIVISION ACTIVITY

The geographic area of the Town of Merrimack is divided into four patrol areas. Each patrol area is covered 24 hours per day, by three, eight hour shifts.

During calendar year 1982, a total of 12,562 requests for services were received which equaled an average of 34 per day. On the 7 a.m. to 3 p.m. shift a request for service was received every 24 minutes, on the 3 p.m. to 11 p.m. shift a request was received every 54 minutes, and on the 11 p.m. to 7 a.m. shift every 73 minutes.

MISCELLANEOUS ACTIVITY

FUNCTION	1982	1981
Fire Department Assists	289	262
Ambulance assists	586	577
Animal complaints	892	766
Dispatch window service	7,158	5,811
Unsecured premises	857	783
Missing persons found/returned	60	77

OTHER ACTIVITY

Of particular importance to the citizens and police are crimes against the person and property of another. These crimes are classified as Part 1 and Part 2 crimes, under the Uniform Crime reporting statutes. They are reportable to both Federal and State agencies.

A Part 1 and/or Part 2 crime occurred in Merrimack every **8 hours and 6 minutes** during calendar year 1982.

TYPE OF CRIME	Reported 1982	Cleared 1982	Percent Cleared 1982	Reported 1981	Cleared 1981	Percent Cleared 1981
0100 Murder	0	0		0	0	
0200 Rape	2	2	100%	5	5	100%
0300 Robbery	2	2	100%	2	1	50%
0400 Assault	16	16	100%	10	9	90%
0500 Burglary	109	43	39%	103	19	18%
0600 Larceny	256	78	30%	232	43	14%
0700 Auto Theft	14	10	71%	19	4	21%
0800 S/Assault	37	32	86%	56	56	100%
0900 Arson	6	1	18%	6	3	50%
	442	184	41.6%	433	140	32%

PART #2 CRIMES REPORTED, CLEARED DURING 1982 VS. 1981

1000 Forgery/ Counterfeiting	12	12	14	6
1100 Fraud	69	50	44	16
1200 Embezzlement	0	0	0	0
1300 Possession/ Stolen Property	3	3	5	5
1400 Criminal				

Mischief	141	30	147	20		
1500 Weapons & Possession	2	2	0	0		
1600 Prostitution	0	0	0	0		
1700 Sex Offenses	13	10	14	14		
1800 Narcotic Offenses	33	33	49	49		
1900 Gambling Offenses	0	0	0	0		
2000 Offenses Against Family	29	29	11	11		
2100 O.U.I.L.	132	132	115	115		
2200 Liquor Law Violations	21	21	19	19		
2300 Intoxication	0	0	0	0		
2400 Disorderly Conduct	11	11	24	24		
2600 Other Offenses	166	129	147	147		
	632	462	73%	496	428	86%

		1982	1981
Total Part #1 Crimes Reported	=	442	433
Total Part #2 Crimes Reported	=	<u>632</u>	<u>496</u>
		1074	929
Total Part #1 Crimes Cleared	=	184	141
Total Part #2 Crimes Cleared	=	<u>462</u>	<u>428</u>
		646	569
Percent of Part #1 & #2 Cleared	=	60%	61%

TRAFFIC ENFORCEMENT AND ACCIDENT SUMMARY FOR 1982 VS. 1981

Accident summary	1982	1981
Fatal Accidents	0	0
Investigated Accidents	353	413
Non-Investigated Accidents	101	87
Total Accidents (9% decrease in 1982)	454	500

Note: Investigated accidents in 1982 = 84 personal injury accidents and 269 accidents involving property damage only.

Traffic enforcement	1982	1981
D.E. Tags Issued	1,201	821
Traffic Warnings Issued	2,529	1,672

Motor Vehicle Summons Issued	1,712	1,385
O.U.I.L. Arrests	132	115

During calendar year 1982 a vehicle was stopped every 96 minutes for traffic enforcement.

POLICE MOTORCYCLE

Calendar year 1982 saw the Merrimack Police Department experiment with a police motorcycle as a tool in its effort to reduce traffic accidents and increase traffic enforcement.

From June through November our new motorcycle traveled a total of 11,000 miles and averaged close to 42 miles per gallon of gasoline. A very successful endeavor which will be repeated again in calendar year 1983.

REPORT OF MERRIMACK DISTRICT COURT

January 1, 1982 - December 31, 1982

CASES ENTERED:

Criminal

Motor Vehicle Violations	5276
Other Violations	261
DWI 1st	214
Misdemeanors (excluding DWI)	548
DWI 2nd	35
Felonies	100
	<hr/>
	6434

Juveniles

Neglect	4
Abuse	2
Delinquent	222
Chins	28
	<hr/>
	256

Civil

Writs	190
Landlord and Tenant	9
Small Claims	379
Domestic Violence	12
	<hr/>
	590

Total Cases Entered	7280
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Respectfully submitted,
Dorothy K. Estes, Clerk

**MERRIMACK DISTRICT COURT
SUMMARY OF RECEIPTS AND DISBURSEMENTS**

January 1, 1982 through December 31, 1982

Bal. on Hand as of Dec. 31, 1981	46,330.83
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Receipts

Fines and Forfeitures	242,464.50	
Penalty Assessments	22,149.00	
Bail	15,843.50	
Fees	7,886.90	
Restitution	9,192.78	
Postage	12.14	
Civils	9,540.41	
Miscellaneous	1,494.26	
Parking Tickets	<u>810.00</u>	
Total Receipts		<u>309,393.49</u>
Total Receipts Available		355,724.32

Disbursements

Motor Vehicle Dept.	114,871.26	
Penalty Assessments	23,184.50	
Fish and Game Dept.	92.00	
Public Utilities	4.00	
Witness Fees	20,862.89	
Restitution	9,001.77	
Civils	9,605.41	
Bail Returned	14,401.00	
Bail to Superior Court	2,500.00	
Postage	3,175.88	
Supplies	4,828.60	
Telephone	4,343.71	
Travel Exp.	685.59	
Miscellaneous	9,250.78	
Town of Bedford	15,138.00	
Town of Merrimack	<u>77,309.09</u>	
Total Disbursements		309,254.48
Balance at the end of Dec. 31, 1982		<u>46,469.84</u>
		355,724.32

Respectfully,
Dorothy K. Estes, Clerk

REPORT OF THE COMMUNICATIONS CENTER

To the Honorable Board of Selectmen, the Town Manager, and the Citizens of Merrimack, I herewith submit my report for the Communications Center for the calendar year ending December 31, 1982.

Supervisor
Daniel C. Ring

Dispatchers
Rosemary Tinsch
Agnes Warrington
Deborah West

Substitute Dispatchers
Kevin Irwin
Gerald Felski
Patricia Miller

Emergency Dial — 424-2222
Business Dial — 424-3774 or 424-2378

COMMUNICATIONS CENTER ACTIVITY DURING 1982

The following statistics show the number of calls which were handled by your Communications Center for the year 1982.

Telephone Calls	64,994
Teletype Messages	10,775
Radio Calls	257,902
Window Service	7,158

NEW PROGRAMS

1. In January of 1982, we started a "Good Morning Merrimack" program with the cooperation of the Merrimack Valley Home Health Care. Elderly and/or handicapped citizens who live alone call the Communication Center between 8:00 a.m. and 10:00 a.m. If no call is received, we then try to call them. If still no contact is made, then a cruiser is dispatched to ascertain the well-being of said person. A list of medical needs and relatives is also kept at the Center.
2. The Communications Center has gone to color code for identifying segments within our records system. This will provide more accurate information in a faster time frame for the dispatcher and/or records clerk when checking the files for any information.

Your Communications Center is open twenty-four hours a day, seven days a week to serve you.

In conclusion, your Communications Center personnel want to thank the citizens of Merrimack, the Board of Selectmen and our Town Manager for their understanding and consideration.

Respectfully submitted
Daniel C. Ring
Communications Supervisor

MERRIMACK AMBULANCE RESCUE SERVICE

To the Honorable Board of Selectmen and the Citizens of the Town of Merrimack, I herewith submit my report for the year 1982.

ORGANIZATION

Director Norman V. Carr
Ambulance Officer Arlene M. Batchelder
Assistant Ambulance Officer Bruce Luhrs
Training Officer Louise B. Wilkins
Secretary/Public Information Officer Connie Rogers

In 1982, your Ambulance Service responded to a continued high number of requests for service. An average of 54.5 calls were answered each month and 70% of the twenty-four hour coverage continued to be provided by non-paid volunteers. This degree of volunteerism is especially commendable considering the financial burden of operating one's private vehicle in the "First Responder" concept during these stressful economic times.

The "Team Effort" approach of providing fast, safe and complete emergency services in concert with the Fire Department rescue personnel attained maturity during this reporting period and has proven an efficient method of assuring the utmost care to our population.

Maintaining high training standards for ourselves and providing medical training to the community at large were evidenced by the numbers of courses attended and/or taught by M.A.R.S. volunteers. We are truly proud of our record of not only re-affirming our own credentials but also contributing to the ability of Merrimack townspeople to react to emergency medical situations.

In addition to their regular duties, this year, the full time ambulance attendants also assumed the duties of Assistant Health Officers for the Town of Merrimack. This role of health inspections contributes to the overall mission of assuring the best possible health for our community.

It would be remiss not to mention the valued support of all town emergency services and of the Ambulance Auxiliary in helping us to fulfill our mission. Financial support through the Auxiliary, First Response support from the Fire Department, communications support from the Communications Center and public safety plus personal safety provided by the Police Department have all played a significant role in our being able to provide this service to fellow townspeople and town visitors.

ACTIVITY REPORT — 1982

Receiving Medical Facility	Illness	Injury	Transport To/From Hospital	Totals
St. Joseph's Hospital	96	80	87	263
Memorial Hospital	41	34	12	87
Elliott Hospital	19	12	11	42
CMC Hospital	8	8	4	20
Merrimack Medical Park	43	67	5	115
Manchester VA Hospital	8	1	—	9
M.T.H.P.	1	2	—	3
Merr. Fam. Prac. Ctr.	2	—	—	2
Nashua Orthopedics	—	1	—	1
Nashua Comm. Council	1	—	—	1
Mary Hitchcock Hospital	1	—	—	1
Pease AFB Hospital	1	—	—	1
Choate Hospital	1	—	—	1
Lahey Clinic	—	1	—	1
Emerson Hospital	1	—	—	1
TOTALS	223	206	119 (*)	548 (+)

+ Of the total calls (654), 548 involved patient transportation and 106 were stand-bys.

* Of the total transports to/from hospitals, 114 were emergencies from the Merrimack Medical Park.

ACTIVE MEMBERS — 1982

Permanent:

F. Dupuis, EMT-P

D. Bertrand, EMT-P

Volunteers:

J. Allen, EMT-A

D. Lefebvre, EMT-A

E. Badger, EMT-2

V. LeMier, EMT-A

M. Barb, PA

B. Luhrs, EMT-2

A. Batchelder, EMT-2

F. Moriarty, EMT-1

L. Bellemore, EMT-A

M. Morse, EMT-A

S. Bourbeau, EMT-A

H. Morse, EMT-A

N. Carr, PA, EMT-2

S. Ostman, EMT-1

D. Edmonds, EMT-A

E. Prentice, EMT-2

D. Edmonds, EMT-A

J. Roberts, EMT-2

K. French, EMT-1

C. Rogers, EMT-2

W. Hicks, EMT-2

M. Westcott, LPN, EMT-1

T. Ladd, EMT-2

R. Westcott, EMT-2

R. Leahy, EMT-A

L. Wilkins, RN, EMT-2

Fr. Edward Richard, Chaplain

Respectfully submitted,
Norman V. Carr, PA, EMT-2
Ambulance Director

MERRIMACK FIRE DEPARTMENT

To The Honorable Board of Selectmen and the
Citizens of the Town of Merrimack

I herewith submit my report for the Merrimack Fire Department for the period from January 1, 1982 through December 31, 1982.

We have been very fortunate in 1982 as we have had a relatively Fire Safe year. Congratulations to you the Citizens of Merrimack, for it is only with your cooperation that we continue to have a good fire safety record. Fires related to wood stoves continue to be our main problem; however, quick detection and fast response of your Fire Department has held the severity of these fires to a minimum. In many instances the presence of smoke detectors has alerted people of the fire. For peace of mind, install a smoke detector on every level of your home!

Your Fire Department is very involved in all aspects of education and training. Several men in the department have completed the program and have received their associate degree in Fire Protection. The Certified Fire-fighter programs are continuing to be very productive. Emergency medical training has increased- the Department of Transportation First Responder course, emergency medical technicians and cardio pulmonary resuscitation courses have all been conducted during 1982.

The Fire Prevention thrust continues in the schools and the cooperation between our Fire Prevention division and the school administration is responsible for making this program work extremely well.

In conclusion, the Fire Department wishes to thank the Police Department, Ambulance Division, School Department, Building Department, Board of Public Works, the Ladies Auxiliary, the industrial and commercial complexes and all the Citizens of Merrimack for their cooperation in making Merrimack a safe town to live and work in.

Respectfully submitted,
Charles Q. Hall, Chief
Merrimack Fire Department

FIRE DEPARTMENT EMERGENCY NUMBERS

424-5557
424-5571

FIRE DEPARTMENT BUSINESS NUMBERS

424-3690
424-4704

PRESENT MEMBERS OF YOUR FIRE DEPARTMENT

PERMANENT

Chief C. Hall	D. Leclaire, Maintenance
Deputy Chief J. Comer	R. Letellier
Captain Howard A. Young	R. Miller
Lt. J. Hall	N. Pepin
Lt. D. Smith	W. Perkins
Lt. R. Soucy	P. Reichenbach
D. Belanger	K. Russian
J. Belanger	C. Smith
W. Cashin	R. Todd
J. Degnan	D. Mooney, Secretary

CALL FIREFIGHTERS

2nd Dep. Chief J. F. Hall	C. Nelson
3rd Dep. Chief G. Kneeland	T. Rice
Lt. M. Carrier	T. Rocca
Lt. J. Greenfield	P. Rogers
Lt. J. Hall, Clerk	R. Schaumann
Lt. J. Higgins	M. Schofield
Lt. G. Simpson	J. Shamon
J. Annis	W. Singley
J. Boyer	B. Spence
S. Brimlow	D. Spence
J. Calogero	F. Twardosky
L. Carle	S. Weeks
R. Chicoine	C. Worster, Warden
C. Field	L. Worster
J. Fries	R. Wright
R. Greenfield	R. Zinsmeister
R. Hansen	Father Richard, Chaplain
P. Hall	Reverend Wheeler, Chaplain
W. McShea	

DIVE TEAM

R. Miller	P. Stavenger
P. LaFrance	G. Simpson

NEW HONORARY MEMBER

Edward Worster

MERRIMACK FIRE DEPARTMENT
1982 FIRE ACTIVITY REPORT

Type of Incident	No. of Runs
Structure	22
Vehicle	38
Box Alarms	122
False Alarms	3
Needless Calls	7
Chimney fires	59
Wood stoves	7
Furnace	5
Appliances	35
Electrical Problems	18
Flammable liquid fires	4
Flammable liquid spills	5
Gas Leaks	3
Odor of Gas	8
Trees on Wires	20
Wires Down	3
Accidents	84
Medical Assist	173
Dumpster	2
Rubbish	3
Smoke Investigation	67
Brush fires	42
Grass fires	6
Bomb Threats	2
Service Calls	64
Chemical Problems	2
Mutual Aid	21
Miscellaneous	38
TOTALS	<u>863</u>
Inspections	162
Fire Investigations	4
Oil Burner Permits	14
Coal/Wd. Stove inspections	64
Kerosene Permits	48
Burning Permits	497
Radio log	9,159
Business Phone Calls	10,234
Emergency Phone Calls	1,131

REPORT OF TOWN FOREST FIRE WARDENS AND STATE FOREST RANGER

Forest fire prevention, our business, your business, good business! This slogan has been the motto of the N.H. Division of Forests and Lands, Forest Fire Service since 1909 when the first forest fire laws were passed by the Legislature.

These laws set in place a cooperative forest fire protection program of State and local forest fire personnel that has, in the past 75 years, established New Hampshire as a leader in forest fire prevention and control. Our annual acreage loss to forest fires of one-half acre per fire is the best in the nation. This fire record has come about through the cooperative efforts of our state/town forest fire protection program. The state provides detection of fires, training for local forest fire wardens, low cost forest fire suppression equipment to local fire departments, and technical advice at the fire ground. Local governments provide the volunteer fire fighters who are appointed as wardens and deputy wardens and who respond quickly to suppress reported forest fires.

This program has resulted in a steady decline in annual acres lost to forest fires since 1910 when the average fire burned 33 acres compared to the modern day loss of one-half acre per fire.

Only by the continued cooperation of the State/towns and our entire citizenry can this record be maintained.

1982 STATISTICS

	State	District	City/Town
No. of Fires	391	45	48
No. of Acres	161¾	17.3	2

REPORT OF MERRIMACK VALLEY HOME HEALTH CARE ASSOCIATION, INC.

This past year was a challenging one for our association as federal and state cutbacks in funding became a reality. Our programs all took their share in decreased revenues.

Home health care to the sick was hurt by the State Division of Welfare's decision to impose caps on the number of visits any individual could have. Medicare became increasingly restrictive in their interpretations of the guidelines for eligible coverage. The State Division of Public Health guidelines for eligibility changed so that our funding for the Well Child program decreased by 75%. Our Homemaker program funding decreased slightly but also had a cap imposed for each unit of service regardless of what our costs are. Our chronic maintenance care program received less dollars from the State Council on Aging as they changed their allocation formula, resulting in Hillsborough County's share of the funds being decreased.

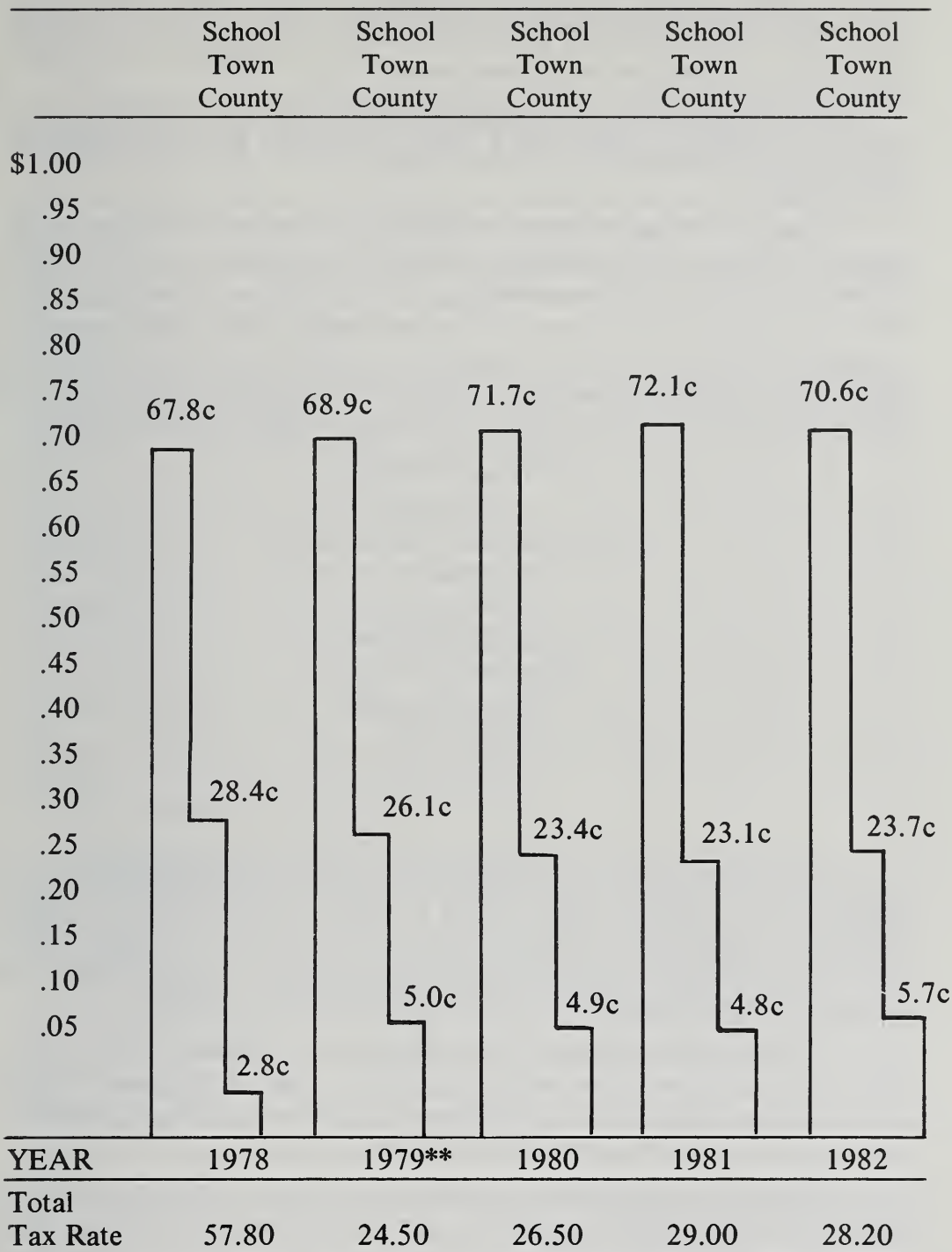
We continue our commitment to the citizens we serve because we know that HOME is where most people prefer to be. We welcome your inquiries and will continue to respond to your needs as best we can. Our staff currently consists of six registered nurses, three therapists, one social worker, seven homemaker/home health aides, two homemakers, three office personnel and one administrator/supervisor. (Some are not fulltime positions.)

In 1982-83 the following members of your town served on our Board of Directors: James Bedard, Eleanor Flanders, Shirley Foret, Effie Hall, Constance Heath, Richard Irish, Harry Lamont, and Olive Marcinkowski.

SERVICES PROVIDED IN 1982 TO MERRIMACK

Nursing visits	1,941
Therapy visits	411
Home Health Aide visits	2,048
Homemaker visits	1,988
Social Service visits	201
Telephone consultations	293
Supervisory visits (by R.N.'s)	100
Senior's Blood Pressure Clinic sessions	12
Immunization Clinic sessions	12
Children enrolled in Well Child clinics	242
Office Foot Care Clinics — monthly	
Office Walk-in Blood Pressure Clinics — weekly	
Industrial screenings — as requested	

5 YEAR GRAPHIC RATE COMPUTATION



YOUR TAX DOLLAR AND WHERE IT GOES

*18 Month budget period

**Revaluation

REPORT OF THE MERRIMACK PUBLIC LIBRARY 1982

On Sunday, April 18, 1982 in conjunction with the Friends of the Merrimack Library, we held an open house to recognize the 90th anniversary of the establishment of the Merrimack Public Library.

In addition to food, punch, and balloons, there were performances by the Souhegan Madrigal Singers and a special exhibit by the Merrimack Historical Society.

As part of the open house the children's room was dedicated to the memory of former librarian Beulah Haseltine and former trustee Franklin Haseltine. At the dedication ceremony brief remarks were made by Robert Brundige representing the Board of Selectmen and J. Howard Bigelow representing the Board of Library Trustees. Mr. Haseltine's sister Elizabeth McLaughlin and Mark Haseltine a nephew of the Haseltine's and his family were also present at the unveiling of the plaque which reads as follows:

Beulah & Franklin
Haseltine
Memorial Children's Room
Dedicated to the
Memory of
Beulah Haseltine
Librarian, 1961-1971
Franklin Haseltine
Library Trustee
1928-1981
April 18, 1982

As the library entered its ninetieth year of service to the community it also entered the era of automation. With a matching grant from the Digital Equipment Corporation the library was able to acquire a word processor to use in keeping track of overdue and for generating overdue notices. The computer is also being used for several administrative purposes.

The year was also a busy one for all segments of library service. Circulation of library materials reached an all time record climbing 5.4% to 119,702 items. In ten years circulation has risen over 325%. Circulation, however, is but one measure of library service.

Programming for children reached more children than in any previous year. The children's department through its story times for 3-5 year olds, craft classes, summer programs, movies, and other activities had a total attendance of over 17,000. In addition to in-library programming, the Children's Librarian brought programming to the various kindergartens in town throughout the year.

Reference service to individuals, business, and government is another service which continues to grow. In addition to the thousands of reference questions answered each year, the Reference Librarian also handled hundreds of inter-library loan requests. Several reference workshops designed to

help those who were going back to school or just wanted to brush up on their research skill were conducted by the Reference Librarian. The library continued to develop its reference collection, but the rising cost of reference books and services and a static reference budget slowed the growth of this important collection.

This year's budget saw the book budget frozen by the Board of Trustees at the previous year's level. This move was a result of the Trustees' effort to upgrade other areas of the budget while trying to keep the overall budget increase down. The level funded book account coupled with the above average inflation rate in the book industry resulted in the library adding fewer books than the previous year. However, tighter budget controls through our automated book ordering system and improved discounts from some book suppliers lessened the impact.

With growth has also come problems such as vandalism. On July 4th someone put a lit sparkler in the book return. The resulting fire brought a quick response by the Merrimack Fire Department, but water damage to the lower level of the library and fire damage to the book bin and the books in the book drop was still considerable. This was just one of the many acts of vandalism we have had to contend with as have other town departments. Most of the acts of vandalism are not that serious, but all of them require valuable staff time to correct and many books have to be replaced. The rest rooms bear the brunt of much vandalism. The Trustees and library staff have tried many things to reduce the acts of vandalism. Some of the actions have not been popular, but we have succeeded in reducing the amount of vandalism. Our actions, however, are not enough to prevent this town wide problem. It is going to take concerned parents working together with local officials to correct the situation.

The Boy Scouts in Merrimack have been very supportive over the years and again this year the Library benefited from two Eagle Scout projects. Murray Collete's project resulted in the library receiving a large wooden puppet theater. With this theater we are now able to offer puppet shows and puppet workshops. A second part of his project involved going around town collecting extremely overdue material from individuals. Over \$500 worth of library books were recovered. A second Eagle Scout project by Calvin Lombard resulted in the library obtaining a collection of books from the various religious denominations in the United States. Each book presented a denomination's basic beliefs.

The Friends of the Library under the leadership of Louise Klumpp, continued to provide moral and financial support. The major undertaking by the Friends was again this year the landscaping of the library grounds.

Volunteers are another very important source of help at the library. Each year many young people working on scout badges help on specific projects. In addition we have several individuals who donate some of their time each week to help us in various ways. I would like to take this opportunity to thank Edith Bullard, Jane Cooper, Patricia Stevenson, and Steven Anfuso for their dedication throughout the past year.

LIBRARY STAFF

Kendall Wiggin

Director

TECHNICAL SERVICES DEPARTMENT

Joyce Brown

Head of Technical Services

Virginia Crierie

Library Aide

CIRCULATION DEPARTMENT

Mary Ellen Hobbs

Library Aide

Jane Loughlin

Library Aide

Patricia McDonald

Library Aide

Dolores Manning

Library Aide

Laura Comer

Page

Greg Krieder

Page

CHILDREN'S DEPARTMENT

Cheryl Roberts

Children's Librarian

Pauline Cote

Library Aide

Brenda Grady

Library Aide

REFERENCE SERVICES

Thomas Ladd

Reference Librarian

CUSTODIAL SERVICES

Joseph Farrow

Custodian

Joan Vadney

Custodian

Mark Sabalauskas

Yard Person

STATISTICAL REPORT

CIRCULATION

Fiction — main collection	28,313
Non-fiction — main collection	27,751
Paperbacks	10,458
Inter-library loans	504
Magazines	11,038
Records (all collections)	1,428
Children's fiction	31,672
Children's non-fiction	8,002
Pamphlets	264
Art prints	171
Misc. (puzzles, 8mm films, maps, etc.)	101
Total Library Materials loaned	<hr/> 119,702

Total Library materials loaned for calendar 1981	113,825
Percentage increase over 1981	5.4%

LIBRARY AUDIO-VISUAL MATERIALS AND EQUIPMENT LOANED TO ORGANIZATIONS

16mm films	26
Filmstrips	99
16mm film projectors	40
Filmstrip projectors	2
Slide projectors	8
	<u>119,875</u>

LIBRARY RESOURCES

Number of volumes as of 1/1/82	32,008
Number of volumes added thru gift and purchase:	
Fiction — main collection	860
Non-fiction — main collection	1,215
Children's fiction	516
Children's non-fiction	<u>292</u>
Total number of volumes added	<u>2,883</u>
Total volumes as of 12/31/82	34,891
Number of recordings owned	782
Number of 16mm films, filmstrips, & 8mm films	137
Number of slides owned	386
Number of magazines received	266
Number of newspapers received	7
Number of Art Prints	70
Number of Microfiche	9,375

Keeping pace with the continued educational, informational, and recreational reading needs of the community is a challenge which I look forward to meeting and with your continued support I know that the library can make it.

I would like to thank the many individuals, organizations, and businesses who supported the library during 1982 and my special thanks to the Board of Trustees and my dedicated staff for their continued support.

Respectfully Submitted,
Kendall Wiggin
Director

ANNUAL REPORT

MERRIMACK CONSERVATION COMMISSION

We enjoyed a fruitful year on the Commission and had two new members join, replacing Mary Lund and Bill Trudel who had resigned because of other commitments. The new members are Bruce Cohen and Cliff Borgman.

There were 12 on-site investigations conducted this year and several required some lengthy input by the commissioners. It is well to note that the Wetlands Board in Concord has shown a great part of their decisions are based on the suggestions and recommendations of your Commission. It is very satisfying to realize that our town is protected from abuse of poor planning in the development of wetlands and lands adjacent to our waterways through the support of the Wetlands Board.

In relation to the wetlands, which we consider among our prime concerns, we urged the Board of Selectmen to financially support an aquifer study, through an article in the town warrant, that is being conducted by the Nashua Regional Planning Commission. This study is proposed for funding through all the area towns surrounding Nashua and we will only be responsible for part of the cost. A major part of the cost for this study is being covered by the local industries.

We have discussed at length conducting silviculture in the 80 Acre property known as Falls of the Souhegan Conservation Area. We are also studying the possibility of a land management program at that site. If we do get into the land management program we will designate that site as a Town Forest. A plan was proposed by Gordon Stockman a former member of the Commission and was reviewed this year by our town attorney, Robert Bossie. With the current full complement of members on our board, we hope to go ahead with this proposed project soon.

The water testing was conducted by Bob Bjornson and Bill Trudel this year with an assist from Ted Parmenter. We have conducted this water testing program for several years, but with a new Health Officer we will propose that the water testing, being in most instances a concern for health purposes, be turned over to his jurisdiction.

In May we purchased two bundles of seedling trees from the Extension Service and planted them in the Mitchell St. Conservation Area. The residents of that area did the work of picking the bundles up and planting them under the direction of Mike Nikonchuk and Victor Nikonchuk. May I, at this time, as chairman of the Conservation Commission, state how much we appreciated the efforts of the late Fran Nikonchuk in retaining the wetlands at the Mitchell St. Conservation Area and helping to have those lands put under the management of the Commission.

In April, Bill Trudel introduced Jim Zecca who runs a recycling plant in Wilton, N.H. We were impressed with Mr. Zecca's operation and thought it should be introduced to the Board of Selectmen. It was decided that the Department of Public Works would undertake the project for recycling at the Town Dump and it was instituted in the Fall.

A request for a dredge and fill came to us in September regarding conversion of two homes at Baboosic Lake from summer residences to year-round homes. During the investigation it was revealed that many cottages had been converted without the knowledge of the proper authorities. The Commission became concerned because of the lack of knowledge regarding the saturation point of the soils surrounding the lake since there is no sewer line to that area and it appears that it will be many years before there would be any proposed.

The Commission felt a study should be undertaken before the town allows further conversions of seasonal homes to safeguard the quality of our lake water.

An improvement for the launching area at Horseshoe Pond was proposed and financially underwritten by Al Hill and Frank Twardosky as a gift to the Town. It was suggested by the Conservation Commission to the Board of Selectmen who graciously accepted the proposal with much appreciation.

Commissioners Bill Trudel and Beth Wallace attended the Hazardous Waste Workshop in Plymouth, New Hampshire, and Beth Wallace and Dolly Hummel attended the Annual Conference of the N.H. Assoc. of Conservation Commissions held at Colby-Sawyer College in New London, where there were several workshops held.

We hope to assign certain responsibilities to our members to attempt to organize our efforts. Walter Quist has been diligent in covering most of our dredge and fill applications, along with Ted Parmenter. Bruce Cohen is going to act as a public relations person in order to get more information out to the residents of Merrimack.

We are enjoying the office that has been set aside for the Conservation Commission and Park and Recreation Committee's use. We purchased a 4-drawer file this year and have started setting it up. Ted Parmenter built some shelves in order to have a place to display the many pamphlets and brochures dealing with our programs and to keep them within easy reach. It has been a satisfying year all around and we appreciate the cooperation we receive from all concerned.

Elizabeth A. "Dolly" Hummel, Chairman
Bob Bjornson, Vice-Chairman
Walter Quist
Ted Parmenter
Beth Wallace
Bruce Cohen
Cliff Borgman

ANNUAL REPORT OF THE PLANNING BOARD 1982

In 1982 the Merrimack Planning Board adopted a Master Plan for future development of the Town, prepared and received voter approval of eight zoning ordinance changes, and held thirty-two regular meetings for site plan and subdivision review. Thirty-three site plans and fifteen subdivision plans were reviewed. Major plans approved during the year include an Agway feed mill off Star Drive, a 160,000 square foot industrial building for Sanders Associates on Route 3, and a major shopping center on Route 101A.

The Master Plan adopted by the Board included the Merrimack Comprehensive Plan, a Future Land Use Map, the Master Transportation Plan, and a Capital Improvement Program for 1983-1988. These documents are available for public review at the Planning Board Office. The Comprehensive Plan was prepared by a Master Plan Committee comprised of thirty-three Merrimack citizens and Planning Board members who met monthly from April 1981 through March 1982 with a planning consultant, The Thoresen Group, to formulate the Plan. Requests to implement some of the plan zoning recommendations will be presented to the voters in May 1983.

The Planning Board presented four proposals for zoning changes at the 1982 Annual Town Meeting in May. These were: (1) to amend the building code to regulate the storage of liquified petroleum gas, (2) to amend the building code to allow the use of PVC sewer pipe, (3) to allow mobile home subdivisions as required by RSA 31:119, and (4) to increase and more specifically define open space requirements in Planned Unit Developments. All the proposals received voter approval and are adopted as part of the Zoning Ordinance. A fifth proposal, submitted by petition, to allow Planned Unit Development on Route 101A without municipal sewerage was defeated by the voters.

At the November 2, 1982 Special Town Meeting (Election Day) four more proposals for zoning changes were presented by the Planning Board. These were: (1) to change the definition of "Mobile Home" in the Merrimack Zoning Ordinance, (2) to exempt small buildings (less than 100 square feet) from building permit requirements, and (4) to enable the Planning Board to adopt regulations restricting the stripping of topsoil as well as removal of sand, gravel, or other materials. All the proposals received voter approval and are adopted as part of the zoning ordinance.

On November 16, 1982 the Planning Board adopted Regulations for Removal of Topsoil and Subsoil Material. In December, the Board voted to request a special town meeting (scheduled for March 22, 1983) for the voters to consider rezoning a fifty-five acre tract of land on Continental Boulevard for industrial use.

Mr. Scott Walsh was appointed to the Planning Board replacing Mr. Peter Flood whose term expired in 1982. Selectman David Jordan was appointed as Selectmen's representative to the Planning Board.

The Planning Board wishes to acknowledge the time and effort contributed by the Master Planning Committee in completing the Merrimack Comprehensive Plan this year.

Respectfully Submitted,
Nelson R. Disco, Chairman

Members of the Planning Board and their terms of office expiration dates are as follows:

Nelson R. Disco, Chairman	April 1984
Arthur L. Gagnon, Secretary	April 1984
Charles M. Nute, Jr.	April 1983
Dr. Ralph S. Guercio	April 1985
Michael C. Donah	April 1986
Scott M. Walsh	April 1987
David L. Jordan, Selectmen's Representative	May 1984

Members of the Master Plan Committee were as follows:

Richard Anderson	Elizabeth Hummel
Martha Ballog	Ernest Jette
Edward Blaine	David Jordan
Geraldine Botsch	Robert Kilbourn
Robert Brundige	Anita Memos
Vincent Campo	Drusilla Movizzo
Robert Croatti	John Murphy
Nelson Disco	Bruce Nightingale
Michael Donah	Charles Nute
John Duffy	John Segedy
Peter Flood	Frederic Shirley
Arthur Gagnon	Robert Skibiski
John Grady	Henry Therriault
Ralph Guercio	William Trudel
Charles Hall	Peter Tufts
John Harvell	Jean Weston
Antone Holevas	

**NASHUA REGIONAL PLANNING COMMISSION
1982 ANNUAL REPORT
TOWN OF MERRIMACK, NH**

This year has been a busy and productive year for the NRPC and the Commission has made great progress in serving the needs of its member municipalities. Merrimack's continued support and participation in the Commission, through Commissioners Ernest Jette, Alfred Hinckley, and Jean Weston and Alternates Harlow Campbell and Richard Stower, has enabled us to achieve new levels of regional cooperation to address common needs and problems.

The Commission provided extensive services to the Town on a variety of projects. The Commission worked closely with the Parks and Recreation Committee in preparing the proposed site layout and management plan for the creation of the Merrimack Veteran's Memorial Park. The Commission also assisted the Planning Board in developing several amendments to the Town's ordinances and regulations which help local officials manage the Town's growth and development. Additional assistance was provided to local boards in reviewing the impacts of several major development proposals.

Merrimack's participation in the Commission's activities over the past year has also contributed to our identifying and addressing planning issues at the regional level.

A major undertaking this year was the completion of a new Regional Plan. The Plan, which solicited local input through public forums in each member municipality, sets the stage for concerted local/regional efforts in the future to address the common concerns facing the region's residents. The Commission anticipates working closely with local officials to develop solutions to the planning issues identified in the Plan.

A by-product of the preparation of the Plan has been the creation of a standardized series of maps for each community in the region. The map system will provide the basic structure for a standard geographic system for environmental data; generate revenue through its availability to private sector clients; and reduce the costs to local governments for mapping associated with master plans and other planning studies.

Water quality continued to be a major concern of the Commission. The Nashua Area Aquifer Delineation Study is approaching its second year thanks to the near-unanimous support from local governments, the State Legislature, and the area business community. The study will produce badly needed information to be used in identifying and protecting the region's groundwater supplies.

The Commission has also been instrumental in organizing local officials to achieve compliance with the State's new Solid Waste Management Law which calls for cooperative approaches to local solid waste disposal.

The Commission has held several forums to bring local officials together to discuss regional solid waste management potential, and will continue to provide technical and planning assistance as alternative solutions develop.

The Commission also continued its aggressive role in promoting and providing an ever-growing array of local technical assistance in the areas of municipal planning and administration. Planning assistance available includes local master planning and special project planning, ordinance writing, and reviews of development proposals for fiscal, traffic and environmental impact. Administrative assistance available includes municipal budgeting, accounting, and personnel management, cooperative purchasing, and capital improvements programming. In addition, the Commission has also continued to help keep local officials up-to-date on new laws and planning methods which will affect them. This year, the Commission sponsored a full-day seminar for local planning and zoning officials, and again was a co-sponsor of the Law Lecture Series for municipal officials. Our *Dispatch* memos and new issue-oriented *Soundings* newsletter will continue to keep local governments informed of current issues and developments.

Transportation planning continued to comprise a substantial portion of the Commission's activities. With the cooperation of the NH Department of Public Works and Highways, the Commission is providing traffic volume counts and technical assistance under its Highway Program to all twelve member communities. The assistance is now available upon request by local officials.

The Commission has played an active role in on-going studies of three major roadways in the region, serving as a local technical and informational resource for the proposed F. E. Everett Turnpike Improvement Program and the Nashua-Hudson Circumferential Highway. The Commission also received a contract from the State Department of Public Works and Highways to study the land use and traffic conditions along Route 101A from Exit 7 in Nashua to the Milford By-Pass. To coordinate its efforts in this area, the Commission established a Regional Transportation Task Force, consisting of local officials and legislators, business and industry representatives, and citizens, to solicit input from the local communities on their concerns with these projects, and to develop consensus wherever possible.

The Nashua Area Mass Transit Study, completed by the Commission in 1981, was presented to the City in 1982. The Commission also assisted the City and Greater Nashua Transportation Services to apply for and receive \$99,000 in operating assistance funds for elderly and handicapped transportation service.

We look forward to working with each of our twelve member communities in the coming year. In the meantime, our staff stands ready to assist you with any municipal planning and/or management concerns you have.

ASSESSING DEPARTMENT

For the reporting period January 1, 1982 through December 31, 1982, the Assessing Department has witnessed a continued building growth and progress within the Community.

The Assessing Department is continuing to expand the use of the data bank and functions of the computer. The computer programming capabilities now include — biannual tax billing, new construction up-dating, ownership changes and adjustments. A new project now underway is the posting and correcting of the property street numbering system. The Fire Department is responsible for assigning the correct building numbers. The project is approximately sixty percent complete.

Land and building development, for all classes of property continues to grow. All properties are still showing moderate increases in value.

Again, I look forward to participating in Merrimack's growth and working with the professional office staff of Anne L. Whitney, Jean H. Geiger and Joyce A. Bishop.

Respectfully submitted,
Dominic S. D'Antoni
Assessor

ZONING BOARD OF ADJUSTMENT

1982 ANNUAL REPORT

The Zoning Board of Adjustment held sixteen public hearings during the past year to hear ninety-seven requests for variances, special exceptions and appeals from an administrative decision. Seventy-five requests were granted, nineteen were denied, one was withdrawn and two were tabled. This compares with only forty-six requests for a hearing in 1981. Most of the requests granted contained stipulations imposed to prevent any adverse effects on the neighbors or the community.

Bruce Nightingale was appointed a full member of the Board after having served as an alternate member for one year. Ronald Farland, after twenty years as a full member continues serving on the Board as an alternate member. The current Board members include Alfred A. Hinckley, Chairman, George C. Bruno, Vice Chairman, Arthur A. Carlson, Antone S. Holevas, and Bruce W. Nightingale. Alternate members include Roland E. Farland, Martin F. Kelley, C. R. Poremski, David A. Paddock, and Charles L. Roberts.

The Board wishes to thank Jean Weston for her services as Secretary to both the Planning Board and Zoning Board of Adjustment and now as secretary to the Hazardous Waste Review Committee and as a member of the Nashua Regional Planning Commission has enabled us to judge cases more rapidly, and to keep up with the increasing requirements imposed by the State for record keeping and Public Hearings.

We also would like to thank Robert Carver, Code Enforcement Officer, for his aid in attending our hearings and offering his comments and opinions. His help is invaluable.

Respectfully submitted,
Alfred A. Hinckley, Chairman

ANNUAL REPORT 1982

MERRIMACK HAZARDOUS WASTE REVIEW COMMITTEE

The committee was formed by the Board of Selectmen as mandated by state statute (Chapter 147) on December 17, 1981.

Since its conception the committee has met over 60 times, representing over 1200 manhours, for the purpose of reviewing an organic solvent recycling facility, processing hazardous wastes, proposed by Applied Chemical Technology, Inc.

Merrimack has the first committee ever to be formed in the State of New Hampshire under Chapter 147, enacted by the legislature to review new hazardous waste facilities for municipalities of the state.

The committee is charged by law to represent the town in the public hearing process of the State of New Hampshire Bureau of Solid Waste Management. By law, this agency of the state, is charged with the responsibility to issue permits for the siting of any new or existing hazardous waste management or disposal facilities.

The committee is further required to: [C]omprehensively study the immediate and long-term effects of the proposed facility on;

1. The health and welfare of the people in the vicinity of the facility;
2. The environment; and
3. The economy of the area in which the proposed facility would be located.

Thirty days after the Bureau's public hearing process, the committee is required to publish a report of its findings including a recommendation whether or not a site certificate is to be granted by the Bureau.

The committee and the Bureau held public hearings and much testimony was received mostly opposed to the facility siting for various reasons. Additionally, approximately 600 signatures were recorded in petitions opposed to the facility.

At the conclusion of its studies, on November 19, 1982, the committee published a 106 page report along with its recommendations to the Bureau. At this writing, the town is awaiting the decisions of the Bureau.

Following is the cover letter of the committee's report:

November 19, 1982

Dr. Brian Strohm
Assistant Director
Office of Waste Management
Health and Welfare Building
Hazen Drive
Concord, New Hampshire 03301

Attention;
John Minichiello
Bureau Chief
Bureau of Hazardous Waste Management

Dear Mr. Minichiello:

Please find enclosed the final report of the Merrimack Hazardous Waste Facility Review Committee, as required under the provisions of RSA 147-C:4(d).

The Committee was formed by the Board of Selectmen on December 17, 1981, under the provisions of RSA 147-C:(c) to comprehensively study the immediate and long term effects upon the health and welfare of the people in the vicinity of the proposed facility; the environment; and the economy of the area in which the facility will be located.

A.C.T. Inc., proposes to locate a hazardous waste recycling facility and pilot plant operation for organic solvents in the Town of Merrimack.

The Town of Merrimack Municipal Hazardous Waste Facility Review Committee has convened for some 50 meetings including two public hearings for the purpose of studying the A.C.T. application.

In its review, the Committee finds that the application is substantially deficient in addressing the impact upon the public health and welfare, the environment and the economy of the area.

In order to fulfill the requirements of Chapter 147, the Committee found it necessary to engage in extensive research, analysis, interviews, and countless man-hours to overcome these shortcomings of the application. As a result of this work and all the information provided by A.C.T., Inc., and the B.H.W.M., the Committee has reached the following conclusions:

HEALTH AND WELFARE

The Mast Road site is surrounded by a 500 year flood plain, wetlands, and is located directly upon an aquifer utilized by Anheuser-Busch, an 80 million dollar brewing industry dependent on the high quality water of that aquifer.

The site is also surrounded by other aquifers which are utilized by the Town of Merrimack and other communities for drinking water sources.

Our studies have revealed that both onsite and offsite accidents resulting in spills will occur.

The proposed facility, in this location, despite all its proposed engineering precautions, poses a major threat to the health and welfare of not only the residents of Merrimack but to a major industry as well.

Our studies have shown that the proposed site on Mast Road is located in an area of relatively high seismic activity. An earthquake with the intensity of VII on the Richter Scale might possibly occur near Merrimack. No engineering studies or plans have been submitted to show that this facility is

designed to be earthquake resistant. Structural failure of this facility and/or the proposed liner under critical areas of the site would release toxic chemicals into this sensitive area, endangering the health and welfare of the communities dependent upon the Merrimack River and the industry dependent upon the aquifer.

ECONOMY OF THE AREA

We again note that the Committee has not received an economic impact study as it relates to the impact of the proposed A.C.T. facility upon the Town of Merrimack. Subsequent to our research, and the testimony received at two public hearings, we are of the opinion that the siting of the facility will have a detrimental impact upon the economy of the area.

The proposed A.C.T. facility is not in harmony with some of the existing land uses of the area; for example: Anheuser-Busch, a brewing industry with its accompanying tourist attraction; a proposed beverage distribution facility, and planned unit residential/commercial development which has preliminary approval of the Merrimack Planning Board.

We are of the opinion that the economic sensitivity of this area cannot be ignored. The potential for diminution of adjacent properties is recognized by the Committee. Anheuser-Busch, as an example, has an 80 million dollar investment in its facility and contributes over 900 thousand dollars annually in property taxes. This industry employs over 525 persons with an annual payroll of approximately 17 million dollars. In addition, the industry attracts over 160,000 tourists annually to the area. The risk of contamination to this industry's private water supply is not remote. The resultant economic loss could have a significantly deleterious effect on the company and the Town of Merrimack.

The Committee has not studied the economic contributions of this and other surrounding industries to the State of New Hampshire Business Profits Tax; however, it is obvious that any negative impact affecting profits would likewise reduce state revenues.

Conversely, in the long term, revenues or economic benefits to the community attained as a result of siting the A.C.T. facility could well be at the expense of other industrial revenue sources and existing residential property values.

In our review of the Town of Merrimack's zoning ordinance and comprehensive Master Plan, the Committee concludes that the siting of the A.C.T. facility is in direct contradiction with all of these documents as they relate to the health, welfare and the economy of the community at large.

ENVIRONMENT

Policy 1, Environmental Policies of the Town of Merrimack Comprehensive Plan, recommends that the Town of Merrimack through its regulatory powers limit and control development in the following environmentally sensitive areas: flood plains, wetlands, public water supplies, steep slopes and areas with poor soils. The A.C.T. site possesses many of these sensitive characteristics.

Our research has revealed that although engineering design can go a long way toward isolating hazardous waste from the environment at new facilities, even for a well designed facility, proper location is critical. Our research has also shown that accidents will occur at such facilities just as in a manufacturing plant.

Our studies have also revealed that the site is located over an aquifer used by Anheuser-Busch. Transportation routes to and from the site cross over other aquifers used as drinking water supplies by the Town of Merrimack and the City of Nashua. Our findings have shown that a spill of a 55 gallon drum of tetrachloroethylene could be sufficient to contaminate an underlying aquifer. A.C.T. will be processing 74,000 gallons per year of this chemical. It represents one of four severely toxic chemicals to be processed by A.C.T.

Policy 3, Economic Development Policy, of the Town of Merrimack Comprehensive Plan recommends encouraging the expansion and development of industrial facilities in appropriately zoned areas, which will not adversely affect the environment.

Policy 5, Community Facilities and Services Policy, recommends that the town maintain water quality as well as protect and develop an adequate water supply for present and future needs.

Policy 3, Environmental Policies, recommends that the town maintain and enhance environmental standards to insure air, water, and overall quality.

The siting of the A.C.T. facility within the Town of Merrimack is in direct contradiction with the intent of all of these policies.

CONCLUSIONS

Based upon all of the evidence and data presented, as well as textbooks and other publications reviewed and studied by this Committee, the A.C.T. Hazardous Waste Recycling Facility and Pilot Plant operation proposed for the Town of Merrimack is a classic example of the disregard for proper site selection criteria, health and welfare, environmental and economic factors.

The proposal before this Committee and the Bureau of Hazardous Waste Management has proceeded with an erroneous premise that it is in ecological equilibrium with the proposed area and is in harmony with the Town of Merrimack's Comprehensive Plans and all of the laws and regulations of the State of New Hampshire.

This committee is fully cognizant of pre-existing uses within the Town dealing with hazardous chemicals, which are also located in sensitive areas. These past ill planned pre-existing uses must not be permitted to become a determining factor in the site selection or permit for the A.C.T. facility.

Compounding the existing threats by adding an additional 8000 gallons per day of hazardous materials on and through sensitive lands, is not even remotely in the public interest.

There has been a fallacious belief by many that the public health and safety, economy, and environment is adequately safeguarded at all times by state and federal regulatory agencies. This fallacy is further compounded by the fact that unlike other states, New Hampshire statutes fail to even mandate that environmental impact, socio-economic, hydrogeological, or seismotectonic studies be required as a prerequisite to application for permitting.

Considering all the evidence before us, this Committee is of the unanimous opinion that this facility should not be permitted, as it does in fact constitute a real threat to the health and welfare, environment and economy of the area.

Sincerely,
For the Committee,
Arthur L. Gagnon
Chairman
Town of Merrimack
Hazardous Waste Facility Review Committee

The committee is fully aware of our society's need for well managed and well sited hazardous waste management and disposal facilities, along with the inherent risks of doing nothing. Numerous professional resources reviewed and testimony received strongly emphasized these points.

As the result of these months of study, the committee found that the Town of Merrimack is uniquely endowed with high quality and high yield aquifers. No other community in the entire southern New Hampshire region is so fortunate. These resources are used by the town for drinking water supplies and by Anheuser Busch for its brewing purposes.

In view of the ever present threat to these resources from inappropriate land uses, and the resultant adverse economic impact which would result from the loss or contamination of any one of these aquifers, the committee strongly recommends that the townspeople and the Planning Board of the Town of Merrimack, adopt strict land use management practices and controls for the preservation and protection of these resources, to serve those who are here now, and those in the generations to come.

The committee wishes to thank the Board of Selectmen for their assistance, the residents and industries who testified and those who volunteered their efforts, time and resources to assist us in bringing this report about.

Hazardous Waste Review Committee Members:

Arthur L. Gagnon, Chairman
Kathy L. Wales, Vice Chairman
Donald H. Botsch, Selectman
Alfred A. Hinckley, Zoning Board of Adjustment
Walter J. Quist, Conservation Commission
Maurice P. Lindsay, Citizen's Representative
Jeffrey A. Jones, Citizen's Representative

Odor Panel Members:

Margaret Balcom
Edward Campos
Craig Hetterscheidt
Benita Knight
Valerie Wendell

Jean G. Weston, Secretary

BUILDING INSPECTOR'S REPORT

January 1, 1982 through December 31, 1982

It is with great pleasure that I write this report which shows Merrimack continues to grow at a rate above the national average during these trying years. This report shows a great increase in construction over 1981 and we are expecting 1983 construction to exceed 1982.

As usual there were changes in zoning, subdivision and building regulations which have helped to simplify the process of obtaining construction permits. Our goal in the year 1983, is to continue to improve relationships with the public, process permits and inspections at a reasonable rate and simplify the method of establishing fees, as well as increase the fees to better reflect the cost of operating the department.

Complaints to this department have decreased and therefore, allowed time for better inspection service on new construction with the same staff.

The breakdown of building permits for 1982:

122	Single Family
1	Two Family
4	Mobile Homes (Two new and two replacements)
11	Condominium Buildings (60 units)
1	Church (St. John Neuman)
1	Industrial Building (Standard Hardware)
1	Repair Garage
1	Store and Other Mercantile Building (Car Wash)
50	Residential Garages/Carports
36	Swimming Pools
214	Additions to Single Family Dwellings
36	Additions to other than Single Family Dwellings
26	Sign Permits
31	Septic Repairs
28	Electrical Permits
7	Plumbing Permits
226	Sewer Connections
149	Certificate of Occupancy
1	Foundation permit (SST)

The Code Enforcement & Inspection staff, Sally Raymond, Andrea Hieken, Maurice Cote and I, wish to thank all of you for your cooperation during the past year.

Respectfully submitted,
Robert J. Carver
Code Enforcement Officer

WELFARE REPORT

As you can see from the budget, welfare costs continue to rise in Merri-mack. The main reasons for this increase are unemployment, divorces and court placed juveniles.

Some people have found themselves laid off from a job they've held for many years. To find another has not been easy this year. Some are at an age where it's difficult to find employment.

Divorce has split many homes. Many women are forced to come for aid when they find themselves a single parent. The town helps until the state takes over the A.F.D.C. and food stamps.

The largest expense is the juvenile placement in a private school by the court. These schools charge a tremendous rate which the town must pay. Foster care is also paid by the town but is not nearly so expensive.

In 1982 the town handled sixty cases — fifty regular aid and ten juveniles.

Efforts are continually being made to recover as much of the costs as possible. Liens are placed on homes and people are asked to sign statements that they will make reimbursement as they are able. Parents are responsible for their children's bills.

Frederick G. Ahrens
Overseer of the Poor

**MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1981**

Date	Place	Names	By Whom Married
July	11 Nashua	Daniel V. Belanger Wendy S. Long	Donald W. Rowley Clergyman
	11 Hudson	Douglas M. Hume Cynthia A. Kennedy	Catherine E. Valenti (Wallace) Justice of the Peace
	11 Nashua	Fred C. Goodnow Sara J. Pelletier	Rev. James P. Watson Pastor
	18 Hudson	Steven J. Baker Geri A. Laliberte	Rev. Robert LeVitre Jr. Pastor
	21 Island Pond, Vt.	James E. Longa Elizabeth W. Agnew	Robert W. Castle Minister
	17 Merrimack	Robert J. Furgal Lucille J. Clement	Doris N. Iodice Justice of the Peace
	18 Merrimack	David R. Uhrich Laurianne Hancock	Rev. Edward D. Richard Priest
	18 Nashua	Thomas J. Glidden Linda M. Schuckel	Jerome L. Silverstein Justice of the Peace
	18 Merrimack	Richard B. Blanchard Deborah M. Poirier	Gerard J. Vallee Justice of the Peace
	18 Merrimack	Donald A. Grand Mary B. Gentleman	Alfred L. Jannetta Priest
	25 Nashua	Kenneth R. Hill Cheryl A. Ives	Thomas J. Cianflone Minister
	25 Madbury	Barry J. Dimock Caryl A. Salyers	Kaye Bowles Minister
	25 Merrimack	Michael A. Hewitt Holly L. Damon	John H. Evans Pastor
Aug.	1 Merrimack	Robert D. Smith Georgette L. Boone	Malcolm F. Shea Justice of the Peace
	1 Salem	John J. Amante Janice A. Hilton	Karl E. Dowd Priest
	2 Bedford	Wallace W. Woodward Suzanne Klardie	P. Daniel Bakker Minister
	8 East Derry	Sterling L. Silva Judith E. Cutter	Rev. Diana J. Augspurger Pastor
	8 Merrimack	William J. Pasko Kathleen M. Pierce	Rev. James P. Watson Pastor
	8 Merrimack	Duane H. McRoberts Nancy J. Rowell	Clifton W. Estes Justice of the Peace
	15 Merrimack	Gary L. Grazioli Francine C. Rolerad	Rev. James P. Watson Pastor
	15 Merrimack	Russell R. Poirier Heather A. White	Edward J. Charest Reverend
	15 Nashua	Eugene W. Kelly Tammy S. Marino	Rev. C. J. Goggin Priest
	21 Hollis	Douglas A. Heuser Jacqueline H. Guest	Charles L. Heuser Minister
	22 Nashua	Stanley J. Robinson Linda M. Lepine	Rev. Francis M. Spencer Clergyman
	22 Hudson	Clark D. Graves Jr. Anne-Marie Sobel	Rev. Arthur O. Houde Priest

	22	Merrimack	George Mitchell Constance J. MacInnis	William R. Keefe Minister
	22	Merrimack	Michael C. Vincent Linda M. Gagne	Rev. James P. Watson Pastor
	28	Merrimack	Craig Caron Mary E. Dugas	Rev. James P. Watson Pastor
	29	Nashua	James P. Bogowith Lynn M. Gielen	Rev. Adrien R. Longchamps Priest
	29	Manchester	Paul A. Camire Noel M. LaClair	Rev. Robert G. Biron Priest
	29	Merrimack	Bruce W. LeBlanc Doris J. Dubois	Rev. Edward D. Richard Priest
	29	Nashua	Norman L. Paquin Cheryl A. Pollard	Loretta A. Murray Justice of the Peace
Sept.	4	Merrimack	Albert W. Fischer Jr. Aletheia M. Swain	Shirley E. Crosbie Justice of the Peace
	5	Merrimack	David S. Luba Linda C. Rebeiro	Joyce E. McCaffery Justice of the Peace
	5	Hudson	Kenneth S. Brown Karen M. Dohrn	Joyce E. McCaffery Justice of the Peace
	5	Merrimack	Edgar J. Beaulieu Rhoda M. Henault	Jacqueline M. Moore Justice of the Peace
	12	Merrimack	Paul L. Lemire Cindy L. Hamel	William R. Keefe Minister
	12	Amherst	William E. Thompson Lauri S. Miller	Arnold D. Johnson Minister
	12	Merrimack	Eric Clough Jillanne D. Shulstad	William J. Groff Justice of the Peace
	18	Pelham	Lucien R. Lamarche Sharon L. McAndrews	Jeannette G. Fraser Justice of the Peace
	19	Bedford	Mark H. Bailey Susan G. Smith	Samuel R. Schultz Minister
	20	Manchester	Charles E. Murphy Wendra L. Buote	Rev. Robert T. Vangel Clergyman
	25	Merrimack	Larry Finnegan Gertrude L. Webster	William R. Keefe Minister
	26	Merrimack	Thomas J. Dollard Kathryn L. Wilders	Rev. John H. Evans Pastor
	26	Merrimack	Glenn B. Letourneau Anne Louise M. Pouliot	Rev. Edward D. Richard Priest
	26	Merrimack	Thomas K. Booth Barrie B. Spring	Rev. Edward D. Richard Priest
	26	Nashua	Lee A. Greenleaf Cheryl A. Desrosiers	Joyce E. McCaffery Justice of the Peace
Oct.	1	Merrimack	Donald B. Foulkes Jane E. Getchell	Zoe Georgia Onsruth Justice of the Peace
	2	Merrimack	Medrick H. Racicot Cheryl A. Parrott	Rev. Edward D. Richard Priest
	2	Merrimack	Paul V. Stavenger Catherine A. Allgaier	Rev. Edward D. Richard Priest
	3	Hillsboro	Douglas A. Spencer Carolyn J. Lewan	Rev. Peter Foss Minister
	3	Merrimack	Dennis A. Bishop Marlene E. Soucy	Rev. James P. Watson Pastor
	4	Nashua	Sideris K. Karnasilis Ellen B. Perry	Rev. Soterios Alexopoulos Clergyman

10	Nashua	Dennis J. Airoidi Alison G. Wynn	Rev. Philip Allen Crane Pastor
10	Merrimack	Thomas E. Minnon Regina B. Moffitt	Fr. Alfred L. Jannetta Priest
10	Derry	Donald R. Leroux Janet C. Welch	James W. Haller Priest
10	Merrimack	David H. Charles Suzanne Foret	John H. Evans Minister
10	Merrimack	John J. Janas Claire S. Devlin	Rev. Edward D. Richard Priest
14	Merrimack	James C. Piper Sandra L. Hughes	Nancy P. Mackenzie Justice of the Peace
15	Nashua	Hedley J. Demers Patricia E. Powell	Joyce E. McCaffery Justice of the Peace
16	Merrimack	Gary W. Raymond Betty J. Lavoie	Rev. James P. Watson Pastor
17	Nashua	Joseph E. Besk Shelly M. Duffina	Brian P. Andrews Justice of the Peace
17	Merrimack	David M. Plourde Katherine M. Sullivan	Rev. Edward D. Richard Priest
23	Nashua	Paul A. Bechard Brenda A. Harbeck	Herbert G. Forward Justice of the Peace
24	Conway	Michael P. Kuchinski Kathy A. Morrison	Opal V. Scaletti Justice of the Peace
28	Nashua	Dale L. Surwell Irene J. McGreevy	Joyce E. McCaffery Justice of the Peace
Nov. 13	Nashua	Francis N. LaMontagne Marie J. Durocher	Rev. John J. Sullivan Priest
17	Exeter	Ronald J. Cheatham Sr. Lorraine A. McKinnon	Janet E. MacQuarrie Justice of the Peace
28	Derry	Richard M. Rogers Sharon A. Foulkes	Rev. Kenneth A. Batchelder Clergyman
28	Wolfeboro	Donald S. Emery Carol A. Tischner	Deborah P. Kissell Justice of the Peace
Dec. 5	Nashua	William E. Courtemanche Sharon A. Mattison	Smith Guay Justice of the Peace
5	Concord	Steven A. Wides Martha L. Riordan	Marjorie B. Foote Justice of the Peace
18	Nashua	Dennis W. Gallant Gale L. Davis	Theresa Fahey Justice of the Peace
24	Merrimack	Richard A. Bean Dee-Ann Huston	William R. Keefe Pastor
26	Merrimack	Robert E. Grigg Jr. Tamar J. Dwyer	Rev. Edward D. Richard Priest
29	Goffstown	Robert J. Kushlis Deborah M. Spaulding	Daniel G. Dempski, O.S.B. Priest

I hereby certify that the foregoing return of Marriages is correct to my best knowledge and belief.

Attest:

Robert R. Morrill
Town Clerk of
Merrimack, N.H.

MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, N.H. FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place	Names	By Whom Married
Jan. 2	Manchester	Marc R. Dube	Rector
		Cheryl E. Smith	Rev. John G. McIntyre
9	Nashua	Randy W. Schofield	Justice of the Peace
		Renee S. Scribner	Edward F. Macchi
9	Nashua	Richard E. Letellier Sr.	Justice of the Peace
		Barbara J. Robinson	Clifton W. Estes
15	Merrimack	Wayne A. Johnson	Justice of the Peace
		Ann L. Goldman	Joyce E. McCaffery
23	Nashua	Jeffrey A. Roth	Pastor
		Lori J. Decato	Philip Allen Crane
29	Merrimack	Jeffrey A. Brooks	Justice of the Peace
		Lisa L. Skovira	Clifton W. Estes
Feb. 5	Nashua	Walter D. Long	Justice of the Peace
		Lillian M. McAnespie	Valerie C. Raudonis
12	Merrimack	Michael P. O'Donnell	Justice of the Peace
		Ruth E. Sirois	Joyce E. McCaffery
13	Manchester	Wesley I. Barlow	Associate Minister
		Cynthia L. Bigwood	Robert W. Gormbley
13	Merrimack	Joseph V. Young	Justice of the Peace
		Cheryl A. Foster	Joyce E. McCaffery
14	Nashua	John A. McLaughlin	Justice of the Peace
		Sheila E. Neary	Maureen McQuade
14	Merrimack	Ronald L. Boggs	Clergyman
		Joan M. Patten	William R. Keeffe
20	Nashua	Roger L. Turner	Justice of the Peace
		Melissa L. Murray	Joseph C. Krolikowski
27	Merrimack	John M. Dillon	Justice of the Peace
		Frances J. Griffin	Michael Calvetti
Mar. 6	Dorchester	Guy T. Raymond	Justice of the Peace
		Linda L. Nadeau	Sally A. Raymond
6	Hudson	Stephen Grinley	Pastor
		Patricia E. Cram	Rev. Robert W. LeVitre, Jr.
7	Merrimack	Kenneth M. Morris	Justice of the Peace
		Josephine M., Perkins	Jacqueline M. Moore
14	Bow	Gerard B. Finley	Justice of the Peace
		Joan I. Fahle	John F. Richford
20	Nashua	Milton Wayne Driscoll	Justice of the Peace
		Lynn Ann Corey	Constance M. Pratt
27	Bedford	John R. Vaillancourt	Clergyman
		Terri J. Albert	Rev. Robert E. Ford
Apr. 3	Nashua	Robert J. Panaro	Justice of the Peace
		Cindy L. Moskowitz	Marguerite L. Ross
3	Nashua	Daniel R. Ryan	Justice of the Peace
		Debra K. Junni	James G. D'Amato
3	Merrimack	David J. Haynes	Catholic Priest
		Judith Raskiewicz	Paul F. McHugh
3	Nashua	Gregory J. Taylor	Bishop
		Vilma E. Solis	Jack J. Catalano, Jr.
11	Bedford	Robert S. Guay	Minister
		Dorrie D. Emery	Rev. Robert E. Ford

	17	Nashua	Andre Prince	Justice of the Peace
			Maryann Stearns	Jacqueline M. Moore
	18	Nashua	Steven L. Brophy	Justice of the Peace
			Tracy L. Stancik	Marijke G. Silverstein
	23	Nashua	Ronald F. Elliott	Justice of the Peace
			Binette M. Hubbell	Joyce E. McCaffery
	24	Nashua	Roddney L. Patten	Justice of the Peace
			Carol J. Mattison	Smith Guay
	24	Hudson	Duane L. Robbins	Justice of the Peace
			Carol F. Perry	William R. Thomas
	24	Hudson	Michael P. Mai	Pastor
			Karen J. Hubbard	Rev. Robert W. LeVitre, Jr.
	24	Merrimack	Stanley C. Crawford	Minister
			Julia A. Luicha	Rev. William R. Keeffe
	24	Merrimack	Richard A. Silva	Justice of the Peace
			Kim M. Rodier	Joyce E. McCaffery
	28	Merrimack	Albert L. Rahming	Justice of the Peace
			Glenda R. Ashworth	Linda J. Popp
	30	Manchester	Stephen E. Broad	Justice of the Peace
			Debra A. Major	Donald L. Fowler
	29	Milford	Richard R. Lambert	Pastor
			Melissa B. Mace	William J. Shanahan
May	1	Merrimack	Kenneth R. Burgess	Justice of the Peace
			Cecile A. Tenhave	Clifton W. Estes
	1	Merrimack	Mark S. Decato	Justice of the Peace
			Shirley S. Robillard	Jacqueline M. Moore
	1	Nashua	Steven M. Berry	Justice of the Peace
			Sandra L. Belanger	Brian P. Andrews
	1	Hudson	Andre U. Gagne	Justice of the Peace
			Carol A. Schipilliti	James M. Addonizio
	1	Nashua	Mark E. Crossman	Pastor
			Roberta A. Holden	Dennis R. Choate
	8	Merrimack	Michael D. Bellemore	Priest
			Pamela M. Fredette	Rev. Edward D. Richard
	8	Hudson	James D. Ledoux	Justice of the Peace
			Becky A. Hartt	Catherine E. Valenti (Wallace)
	8	Merrimack	Michael C. Stuart	Priest
			Kathleen T. Innie	Rev. Edward D. Richard
	14	Nashua	Richard H. Perault	Justice of the Peace
			Diane P. Coronis	Marguerite L. Ross
	14	Manchester	Douglas A. Sleeper	Justice of the Peace
			Jennifer M. Coppins	Barbara B. Dehant
	15	Nashua	Scott David Lavalley	Justice of the Peace
			Cheryl Ann Bishop	Marijke G. Silverstein
	15	Nashua	Chauncey Hall Cotton	Pastor
			Jeanne Ruth Merksamer	Philip Allen Crane
	15	Merrimack	Kenneth G. Fothergill, Jr.	Pastor
			Karen L. Schier	Rev. James P. Watson
	15	Keene	Anthony R. Cermenaro	Clergyman
			Kendra L. Baxter	Chandler H. McCarty
	15	Nashua	William L. Champion	Rector
			Ethel S. Jackson	Rev. Robert D. Schenkel, Jr.
	21	Nashua	David A. Theriault	Justice of the Peace
			Arleen E. Theriault	Joyce E. McCaffery
	21	Merrimack	Peter A. Tufts	Vicar
			Dianne G. Eastwood	Stephen R. Park

	22	Merrimack	Kenneth A. Martel	Pastor
			Karen J. Harrington	Rev. James P. Watson
	22	Merrimack	Kevin A. Duquette	Clergyman
			Nancy J. Hill	William R. Keeffe
	22	Merrimack	Clayton M. Denton	Pastor
			Janice L. Tenda	Rev. James P. Watson
	22	Rindge	Mark W. Storm	Clergyman
			Linda A. Voutila	Richard A. Paine
	29	Hudson	Dana A. Dodge	Pastor
			Valerie J. Fryer	Rev. Robert W. LeVitre, Jr.
	29	Manchester	William M. Barnett	Justice of the Peace
			Donna M. Atkins	Phyllis Ziore
	29	Merrimack	Albert K. Sweet, Jr.	Justice of the Peace
			Eleanor J. Douville	Jacqueline M. Moore
	29	Nashua	Michael S. Murphy	Justice of the Peace
			Cynthia C. Gerlach	Oscar E. Gerlach
Jun	4	Nashua	Robert A. Payton	Justice of the Peace
			Stella M. Clay	Joyce E. McCaffery
	5	Merrimack	Steven V. Silva	Reverend
			April E. Couch	Paul F. McHugh
	5	Bedford	Richard A. Lucas	Minister
			Heather Kaufman	Rev. Robert E. Ford
	11	Merrimack	Kent T. Dodge	Justice of the Peace
			Colleen R. Gavin	Jacqueline M. Moore
	11	Nashua	Michael P. Dube	Justice of the Peace
			Roxanne J. Witherbee	Valerie C. Raudonis
	11	Nashua	John J. Sullivan	Justice of the Peace
			Nancy I. Springer	Mona D. Jewell
	12	Manchester	George C. Bruno	Rabbi
			Rona L. Zlokower	Samuel Umen
	12	Merrimack	Mark D. Chambers	Minister
			Dolores L. Dow	Harold D. Wheeler
	12	Merrimack	Pierre R. Fortier	Priest
			Cheryl A. Harris	Alfred L. Jannetta
	12	Nashua	Thomas G. Naro	Bishop
			Robin K. Hilliard	Jack J. Catalano, Jr.
	12	Nashua	Oscar E. Peterson	Rector
			Virginia K. Couret	Rev. Robert D. Schenkel, Jr.
	19	Merrimack	Steven M. Freitas	Justice of the Peace
			Glenys L. Comeau	Ronald J. Defreitas
	19	Portsmouth	Edward J. Pilarczyk	Rector
			Alice Lefebvre	William L. Russell
	19	Merrimack	William O. Studley	Clergyman
			Dianne Tate	William R. Keeffe
	19	Merrimack	Michael R. Chesbrough	R.C. Priest
			Theresa M. Cheslock	Daniel A. St. Laurent
	19	Merrimack	David M. Edmonds	R.C. Priest
			Carol L. Scagnelli	Daniel A. St. Laurent
	20	Nashua	James Paul Kinville	Justice of the Peace
			Diana Lee Bell	Joyce E. McCaffery
	25	Merrimack	Brent W. Tucker	Priest
			Karen E. Skidmore	Rev. Edward D. Richard
	26	Merrimack	Frank E. Dorman	Pastor
			Darcie J. Devaney	Rev. James P. Watson
	26	Hudson	Charles H. Williams	Pastor
			Judith A. Shea	Rev. Robert W. LeVitre, Jr.
	27	Auburn	Arthur D. Gagnon	Justice of the Peace
			Lynda A. Marcotte	Daniel N. Gregoire

	27	Manchester	Henry L. Sepessy Lois L. Joly	Justice of the Peace James H. MacDuff
	27	Merrimack	Michael J. Thomas Janice D. Fothergill	Pastor Rev. James P. Watson
July	3	Nashua	James R. Laquerre Ellen M. Marshall	Catholic Priest Rev. Daniel J. Messier
	4	Merrimack	John D. Tucker Jean A. Romagnoli	Justice of the Peace Jacqueline M. Moore
	8	Nashua	David E. Bouley Teresa M. Dabilis	Justice of the Peace Lionel Guilbert
	10	Merrimack	Michael Houghton Deborah L. Bates	Catholic Priest Rev. Edward D. Richard
	11	Nashua	Caleb I. Fowler Robin L. Berry	Pastor Rev. Ernest J. Stevenson
	16	Merrimack	David A. Trench Sr. Elaine I. Costello	Justice of the Peace Nancy Grant
	17	Merrimack	Stanley J. Furgal Linda M. Piotrowski	Justice of the Peace Alan D. Rogers
	23	Merrimack	Joseph P. Seney Patricia A. Trudel	Justice of the Peace Jennifer L. Patterson
	24	Merrimack	Michael P. Dopson Raeann Mullen	Minister Rev. John H. Evans
	24	Merrimack	Thane M. Bigwood Mary L. Guest	Catholic Priest Rev. Daniel A. St. Laurent
	31	Nashua	Rand C. Gooddard Sandra A. Roy	Catholic Priest Rev. Roland P. Cote
	31	Nashua	Marcel A. Sheehy Valerie J. Healey	Justice of the Peace Brian P. Andrews
	31	Nashua	Kenneth C. Neu Sophia A. Bachilas	Clergyman Rev. Solerios Alexopoulos
	31	Merrimack	James J. Hemeon Lori L. Herlihy	Catholic Priest Rev. James P. Watson
Aug.	1	Nashua	James E. Taylor Lois A. Marden	Pastor Rev. Jean M. Greer
	4	Brookline	Mark W. Shattuck Cinda R. Haskell	Minister Rev. Deborah L. Adams
	5	Amherst	Colan R. Hanson Cheryl L. Murphy	Justice of the Peace John D. Bielagus
	7	Merrimack	Philip B. MacDonald Brenda G. Pepin	Minister Mitchell G. Chakour
	7	Merrimack	James G. Dupuis Antonette Wright	Justice of the Peace Jacqueline M. Dunham
	7	Milford	Patrick J. Hughes III Heidi A. Weisman	Catholic Priest Rev. Steven M. Kucharski
	8	Nashua	Leo N. Fleury Lorraine I. Rioux	Priest Rev. Donald Lafond
	14	Nashua	Michael E. Schofield Darlene M. McIntyre	Pastor Rev. Philip A. Crane
	15	Merrimack	John F. Brinley Judy M. Ott	Justice of the Peace Sheila L. Jones
	20	Merrimack	Robert D. Kennedy Bertha G. Duguay	Justice of the Peace Alfred R. Latour
	21	Nashua	Stephen S. Ducharme Patricia L. Hayes	Bishop Rev. Jack J. Catalano Jr.
	27	Londonderry	Robert C. Crews Colette Demelo	Justice of the Peace Katherine J. Lalos

	28	Rindge	James A. Fitzsimmons	Clergyman
			Martha L. Jacobs	Rev. David L. Forry
	28	Merrimack	Brian E. Morey	Catholic Priest
			Renee C. Campo	Rev. Edward D. Richard
Sept.	3	Manchester	Dennis H. Buchenauer	Justice of the Peace
			Lucie D. Barallon	Louise A. Kathan
	3	Merrimack	Joseph F. Tassinari	Justice of the Peace
			Janet M. Kanavos	Dorothy K. Estes
	4	Hudson	Kevin V. McNamara	Justice of the Peace
			Toni A. Kremer	R. John Roy
	5	Merrimack	Dennis S. Anfuso	Priest
			Linda A. Albanese	Rev. Edward D. Richard
	5	Merrimack	Donald W. Beamer	Justice of the Peace
			Marie A. Londo	Joyce E. McCaffery
	5	Merrimack	James M. Donnelly	Justice of the Peace
			Janet M. Raymond	Brian P. Andrews
	7	Nashua	Jeffrey B. Bezanson	Justice of the Peace
			Diana Carnduff	Lionel Guilbert
	17	Merrimack	Sheldon G. Elliott	Catholic Priest
			Madeline L. Jette	Daniel A. St. Laurent
	18	Merrimack	David J. Cossette	Catholic Priest
			Denise D. Dadash	Daniel A. St. Laurent
	18	Merrimack	William N. Norling, Jr.	Justice of the Peace
			Carol A. Nyblom	Clifton W. Estes
	10	Merrimack	Dale R. Sampson	Catholic Priest
			Linda L. Whittaker	Rev. Edward D. Richard
	18	Merrimack	Allen D. Carder	Catholic Priest
			Robbyn G.K. Lozeau	Rev. Edward D. Richard
	19	Nashua	John A. Hogan	Justice of the Peace
			Cynthia J. Gauthier	Alfred R. Latour
	25	Merrimack	Bryant N. MacPherson	Catholic Priest
			Kathleen Jakubowski	Daniel A. St. Laurent
	25	Bedford	Kevin S. Bedard	Justice of the Peace
			Stacy A. Woolford	Joyce E. McCaffery
	25	Nashua	Donald J. Alese	Justice of the Peace
			Marian C. Hopkins	Joyce E. McCaffery
	25	Laconia	Michael J. Lavallee	Catholic Priest
			Michele A. Allard	Rev. Paul D. Montminy
	25	Nashua	Matthew Cummings	Catholic Priest
			Donna L. Sullivan	Rev. C. J. Goggin
	26	Derry	Paul S. Sico	Pastor
			Colleen Sullivan	Rev. Kenneth A. Batchelder
Oct.	3	Rindge	Ian J. Simon	Rabbi
			Margaret E. Wescott	Samuel Umen
	9	Merrimack	Peter M. Smith	Senior Minister
			Judith A. Lloyd	John P. Potter
	9	Merrimack	Dennis J. Cassalia	Clergyman
			Patricia C. Tinglof	William R. Keeffe
	10	Nashua	Alan M. Thibodeau	Catholic Priest
			Lorraine L. Bouchard	Daniel J. Messier
	16	Nashua	George A. Overton, Jr.	Justice of the Peace
			Betty-Jo Salvail	Joyce E. McCaffery
	16	Hudson	William N. Lavoie	Justice of the Peace
			Karen L. Lambert	Joyce E. McCafferty
	16	Nashua	Daniel A. Morasse	Priest
			Laurie A. McGraw	Stephen R. Park

	20	Milford	Joseph A. Aveni	Priest
			Heather A. McInnes	Rev. Daniel W. Ferry
	23	Londonderry	Fred W. Bush	Minister
			Jacqueline R. Smith	Rowland L. Westervelt
	23	Nashua	Merle F. Wagner	Clergyman
			Karen E. Saucier	Donald W. Rowley
Nov.	11	Nashua	Dan D. Reynolds	Justice of the Peace
			Anne P. Hall	Joyce E. McCaffrey
	12	Merrimack	Robert E. Paige	Bishop
			Dayna Frazier	Jack J. Catalano, Jr.
	13	Merrimack	Richard J. Gagne	Pastor
			Patricia A. O'Riley	Rev. James P. Watson
	19	Nashua	Charles E. Welch	Justice of the Peace
			Dorothy A. Biathrow	Joyce E. McCaffery
	20	Merrimack	Emile R. Demers	Minister
			Reena Tripathi	Dr. M. R. Sahasrabudhe
	20	Manchester	Laurence D. Spiller	Justice of the Peace
			Carol A. Livingston	James H. Munroe
	24	Nashua	Scott R. King	Justice of the Peace
			Amy L. Mack	Brian P. Andrews
	24	Merrimack	Michael J. Arsenault	Justice of the Peace
			Tamie L. Parker	Ezelina Johns
	25	Waterville Valley	Harrison R. Morse, III	Justice of the Peace
			Marilyn S. Atkins	Kevin C. Morse
	26	Merrimack	Michael Ryan, Jr.	Justice of the Peace
			Sharon E. Gay	Jeanne B. Batchelder
	27	Merrimack	George K. Cobb	Catholic Priest
			Paula J. Daly	Daniel A. St. Laurent
Dec.	4	Merrimack	William J. Sweet	Clergyman
			Jacqueline E. Johnson	William R. Keeffe
	11	Merrimack	Paul G. Swindlehurst	Catholic Priest
			Deborah C. Wharff	Daniel A. St. Laurent
	17	Manchester	David J. Paglierani	Justice of the Peace
			Christine D. Judd	Gilbert A. Vaal
	18	Merrimack	Robert M. Tolson	Pastor
			Maureen Bowes	Rev. James P. Watson
	21	Merrimack	Thomas Owens	Justice of the Peace
			Renate C. Johnson	Raymond L. Desbiens
	24	Merrimack	Glenn D. Eickhoff	Justice of the Peace
			Karyn K. Rainey	Lionel Guilbert
	29	Merrimack	Gerald J. Hornikel	Minister
			M. Carol Leslie	Frederick C. Wilson
	30	Merrimack	Oneil W. Brown	Minister
			Sarah D. Wheat	William R. Keeffe
	31	Manchester	Robert C. Young	Pastor
			Susan D. B. Heyd	F. Robert Modr
	31	Merrimack	Thomas G. Bohner	Justice of the Peace
			Brenda A. Lamy	Arthur W. Gaudreau

I hereby certify that the foregoing return of Marriages is correct to my best knowledge and belief.

Attest:

Robert R. Morrill
Town Clerk of Merrimack, N.H.

BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Place	Baby's Name	Father's Name	Mother's Maiden Name
Jan. 9	Nashua, NH	Adam Michael	Kenneth P. Chase	Barbara J. York
10	Nashua, NH	Mark William	Michael G. Lawrence	Kathryn M. Schwenn
10	Nashua, NH	Jeremiah Shaun	Andre P. Santini	Linda P. McNeil
12	Nashua, NH	Courtney Patricia	Richard A. Marsh	Patricia A. Doucette
14	Nashua, NH	Matthew Philip	Daniel F. Poske	Beverly A. Walsman
14	Nashua, NH	Lauren Crystal	John A. Freeman	Susan Chalmers
14	Manchester, NH	Peter Joseph	Richard J. Fernandez	Arlene E. Martin
19	Nashua, NH	Jonathan Craig	Marcel L. Thibeault	Mildred N. Greenleaf
22	Nashua, NH	Tiffany Anne	Peep Toom	Jaquelyn C. Thibault
22	Manchester, NH	Chelsea Arianne	John F. Browne	Linda A. Allard
24	Nashua, NH	Peter Kevin	Peter K. Borrows	Laraine M. Doherty
25	Manchester, NH	Jennifer Francine	William J. Heizer	Francine H. Fournier
25	Nashua, NH	Richard Dennis, Jr.	Richard D. Langley, Sr.	Gloria M. Baldner
26	Nashua, NH	Alison Ashley	William R. Marvell	Lynne D. Barrett
28	Nashua, NH	Renee Lee	Norman L. Paquin	Cheryl A. Pollard
Feb. 1	Nashua, NH	Timothy Michael	Gary W. Russell	Gail M. Boucher
2	Nashua, NH	Derek Arthur	Arthur G. Ducharme	Susan M. Bleau
5	Nashua, NH	Kelley Ann	Robert Singlerline	Regina A. Farley
6	Nashua, NH	Timothy Jay	Philip S. Geer	Penelope L. Mack
7	Nashua, NH	Steven James	Anil G. Porbunderwala	June A. Haward
8	Nashua, NH	Jacqueline Maria	Charles J. Davis	Priscilla C. Fontaine
9	Nashua, NH	Norman Paul	Norman P. Lavoie	Anne P. Lohnes
10	Waltham, MA.	Michael William	Michael W. Bannan	Cheryl A. Scott
10	Nashua, NH	Brandon	Richard Billings	Sandra G. Gagnon
12	Nashua, NH	Eric Andrew	Jeremy D. West	Loretta M. Welsh
13	Nashua, NH	Christen Marie	Thomas E. Megowen	Beth A. Carson

14	Nashua, NH	Nicholas Kyle	Donald L. Kantargis	Audrey S. Weatherbee
15	Nashua, NH	David Walter	David W. Lindsay	Betsy A. Conroy
17	Nashua, NH	Gregory Maurice	Daniel John Cote	Marie P. Naro
22	Manchester, NH	Jason Raymond	Antonio R. Bilodeau	Sharon T. Jalbert
19	Nashua, NH	Rebecca Mercier	John N. Mercier	Ellen W. Wilson
21	Nashua, NH	Adam Christopher	William R. Lefabvre	Sharon E. Stone
22	Nashua, NH	Susan Elizabeth	Stephen H. Millard	Diane M. Peters
22	Nashua, NH	Nolan John	Jerome J. Barry	Marilyn Hackett
22	Nashua, NH	William Thomas, III	William T. Laidlaw	Marianne Sorgenfrei
23	Manchester, NH	Christine Marie	Walter M. Green	Linda A. Henebury
23	Nashua, NH	Elizabeth Irene	Chris C. Panagoulas	Ann O'Donnell
24	Nashua, NH	Christopher Patrick	Harold R. Gaw	Debra A. Walk
24	Nashua, NH	Cory Brad	Brad A. Jircitano	Jo-Anne Mahoney
25	Nashua, NH	Shelley Marie	Daniel J. Maxfield	Joyce H. Parvenik
Mar.				
1	Nashua, NH	Kristen Elizabeth	Noel E. Albert	Pauline L. Duclos
3	Nashua, NH	Amy	Mark J. Eldridge	Ellen E. Brine
8	Nashua, NH	Jonathan Paul, Jr.	Jonathan P. Smith, Sr.	Linda B. Beyer
9	Nashua, NH	Adam William	Gary W. Raymond	Betty J. Lavoie
10	Nashua, NH	Jessica Ann	Lee A. Greenleaf	Cheryl A. Desrosiers
11	Nashua, NH	Ryan John	Richard J. Jabiniak	M. Melinda Bruzoulis
11	Concord, NH	Shannon Ashley	Scott N. MacDonald	Robin B. Jarboe
11	Nashua, NH	Amber Nicole	David W. Hotue	Denise Jakubowski
13	Manchester, NH	Connie Jeanne	Kevin M. Gillis	Patricia A. Mackiewicz
19	Nashua, NH	Timothy James	James R. Hill	Gloria O. Dubois
22	Nashua, NH	Aaron Michael	Robert G. Lail	Carol A. Ayott
April				
2	Nashua, NH	Rebecca Rose	Stephen R. Etlinger	Elizabeth A. Roche
3	Nashua, NH	Elissa Marie	Luke Tenhave	Linda M. Poirier
5	Nashua, NH	Elizabeth Anne	Richard P. Vachon	Debbie M. Flanders
5	Nashua, NH	Glenn Edward	Edward J. Meehan	Sandra L. Nute
9	Nashua, NH	Scott William	Robert B. Davidson	Karen Reinhardsen
9	Nashua, NH	Kendra Alana	Frank J. Dichiaro	Michele L. Brown
13	Nashua, NH	Tanya Kristen	Melvin B. Holben	Sandra A. Baco

16	Nashua, NH	Robert Michael	Michael J. Jubert	Karen J. Tuite
17	Nashua, NH	Cassandra Helen	John J. Grady	Brenda E. Baines
22	Concord, NH	Shannon Marlene	Charles E. Murphy	Wendra L. Buote
30	Nashua, NH	Joshua Steven	Steven A. Lavoie	Colleen A. Cripps
May	1	Nashua, NH	Alan David Pinet	Jeanne R. Penin
	2	Nashua, NH	Kennon Hieken	Rebecca E. Geddes
	2	Nashua, NH	Ronald N. Delude	Rita A. Riggione
	5	Nashua, NH	Michael F. Iafolla	Marlene A. Marchese
	6	Nashua, NH	William M. Jackson	Mary J. Nolan
	8	Manchester, NH	Michael R. Oleniak	Elaine Sagalis
	9	Nashua, NH	Michael A. Hewitt	Holly L. Damon
	12	Nashua, NH	Dennis C. Maglio	Rita L. Ardini
	13	Nashua, NH	Steven D. Haynes	Rhanna D. Hylland
	13	Nashua, NH	Paul F. McDonough	April A. Jones
	19	Nashua, NH	David C. Fowle	Priscilla J. Stanton
	20	Dover, NH	John P. Duffy	Sue E. Hinchey
	21	Nashua, NH	Robert M. Smith	Marcy C. Stewart
	22	Nashua, NH	Frederick E. Knight	Linda K. Furniss
	23	Manchester, NH	Chester R. Porembski	Alice L. Moran
	24	Nashua, NH	Richard L. Wyatt	Audrey M. Weed
	25	Nashua, NH	Francis N. LaMontagne	Marie J. Beaulieu
	28	Nashua, NH	John P. Glennon	Lillian A. Bruno
	31	Nashua, NH	Jeffrey A. Brooks	Lisa L. Skovira
	31	Nashua, NH	Brian T. Sullivan	Kathleen G. Rapsis
June	4	Nashua, NH	Jeffrey J. Johanson	Isabel Walczak
	6	Nashua, NH	Stephen R. Greenwood	Patrice Fennell
	7	Nashua, NH	Earl DeVoe Rouse, Jr.	Louise F. Guastella
	8	Nashua, NH	Charles H. Hazen	Donna L. McCracken
	10	Nashua, NH	Robert L. Wiedeman	Carol A. Wolcott
	10	Nashua, NH	Donald E. Jennings	Roxanne M. Harbeck
	11	Nashua, NH	Klaus B. Saggerer	Julia A. Chaplik
	14	Hanover, NH	Arthur K. LePine	Marsha G. Katz

14	Nashua, NH	Gregory Scott	Normand J. Bourbeau	Winifred A. Denault
16	Nashua, NH	Christine Marie	Robert C. McKenna	Suzanne T. Cormier
18	Nashua, NH	Alan Douglas	Douglas H. Phillips	Denise Dupree
21	Manchester, NH	Lynn Marie	Richard P. LaFountain	Donna C. LaBombard
22	Manchester, NH	Jennifer Irene	Edward G. Poirier	Collette R. LaLiberte
22	Manchester, NH	Jessica Nancy	Edward G. Poirier	Collette R. LaLiberte
23	Nashua, NH	Daniel Robert	Saverio F. DiFonzo	Patricia M. Griffin
23	Nashua, NH	Nicholas Robert	Saverio F. DiFonzo	Patricia M. Griffin
25	Nashua, NH	Jacob Charles	Craig C. Bowland	Marsha K. Howard
26	Nashua, NH	Scott David	Scott C. Johnson	Patricia M. Giney
29	Nashua, NH	Matthew Arthur	Arthur Cusato, Jr.	Carolyn E. Herman
July				
2	Nashua, NH	Alexis Johanna	Alexander Tellert	Kimberly A. Gallahue
8	Manchester, NH	Natasha Lynn	Mark J. Schofield	Gloria J. Burgess
8	Nashua, NH	Nicole Marie	James W. LaJeunesse	Gail E. Kaufold
9	Nashua, NH	Joseph Thomas	Stephen A. Baldyga	Judith A. Schmitz
12	Nashua, NH	Elizabeth Mae	Richard A. Rislove	Anne M. Jamar
14	Nashua, NH	Heather Marie	Michael J. Dillon	Frances J. Goduti
14	Nashua, NH	Baby Boy Parker	Robert E. Parker	Charlene A. Pelletier
14	Nashua, NH	Matthew Eduardo	Eduardo Campos	Donna L. Johnson
14	Nashua, NH	Michael Thomas	Wayne E. Justason	Ellen L. Douthart
15	Nashua, NH	Christopher Matthew	Thomas M. Martel	Andrea J. Archambault
16	Nashua, NH	Stacy Ann	Peter W. Hebert	Teresa M. Marquis
19	Nashua, NH	Adam Michael	James M. Gilmer	Janice I. Foster
19	Manchester, NH	Mollie Elizabeth	David S. O'Brien	Cathleen A. DiGusto
20	Nashua, NH	Edward Raymond	Edward C. Badger	Debra L. McCracken
21	Nashua, NH	Kristin Micha	Robert A. Nixon	Danuta I. Marunicz
23	Peterborough, NH	Stephanie Lynn	Andrew J. Goen	Tena M. Blease
23	Nashua, NH	Brian Joseph	Joseph F. Dowling	Lise A. Richer
24	Nashua, NH	Taryn Faye	Richard J. Yezombek	Sandra H. Tuck
25	Nashua, NH	Amy Elizabeth	Timothy O. White	Nancy E. Donadt
27	Nashua, NH	Amy Elizabeth	Kuldip Raj	Carol L. Sanders
29	Nashua, NH	Todd Matthew	Gary A. Pressler	Louise G. Royce

31	Nashua, NH	Bonnie Marie	James H. Gibson	Alice S. LeRiche
8	Concord, NH	Jamie Lynne	George F. Walden	Donna J. Bond
27	Concord, NH	Dennis Liam	Lawrence P. Huggins	Sharon M. Corr
Aug.				
2	Nashua, NH	Kristina Diane	Louis D. Tacito	Melody R. Brown
2	Nashua, NH	Mandi Jane	Steven G. Nyblom	Diane J. Desalvo
3	Nashua, NH	Bethany Anne	Allen K. Simons	Kathe Penfield
4	Nashua, NH	Vanessa Dawn	Henry J. Bailey III	Dawn P. Bergstrom
4	Nashua, NH	Carey Mae	Ronald R. Hitt	Cathryn R. Gagnon
6	Nashua, NH	Thomas McIntosh	Arthur A. Pringle	Ann Florio
9	Nashua, NH	John David	Robert M. Augros	Marie I. Gosselin
10	Nashua, NH	Deanna Marie	George J. Boucher	Cheryl A. Lastowka
12	Nashua, NH	Kellie Kathleen	Dennis T. Phelan	Donna K. Cande
14	Nashua, NH	Elizabeth Crispin	Robert W. Pattison	Claudia S. Crispin
15	Manchester, NH	Amy Jacqueline	David P. Humphreys	Gail A. Archdeacon
15	Nashua, NH	Crystal Lynn	Michael R. Chesbrough	Theresa M. Cheslock
16	Nashua, NH	Amanda Lee	Otis F. Whittaker II	Leeann Desjarlais
16	Nashua, NH	Reed Harold	Reed C. Miller, Jr.	Judith A. Horgan
17	Nashua, NH	Nathan James	Joseph Obuchowski	Joyce Maillet
18	Nashua, NH	Donald Patrick	David W. Gibson	Tami M. Wigmore
20	Nashua, NH	Elizabeth	Dale H. Munk	Joann Hammond
27	Nashua, NH	Stephanie Elizabeth	Lloyd J. Reynolds	Eva T. Borelli
31	Nashua, NH	Stuart Truax	Stuart T. Duerson II	Lourdes C. Blanche
Sept.				
1	Nashua, NH	Lauren Elizabeth	Gilbert O. Day III	Bonnie S. Long
1	Nashua, NH	Nicholas Roland	Frederick H. Lawrence	Melody I. Drouin
2	Nashua, NH	Jennifer Erin	Bernard E. McDonald	Jamie L. Newmyer
5	Nashua, NH	Jonathan Steven	Steven J. Everitt	Jeanmarie Savage
5	Nashua, NH	Ryan Matthew	David C. Grudinski	Jane E. Lentz
6	Nashua, NH	Jill Erica	Richard C. Grosky	Marlene J. Braverman
7	Nashua, NH	Marissa Lynn	Kevin J. Stoddard	Teresa M. Beaulieu
9	Nashua, NH	Randall Gregg	Fred J. Bornman	Karen K. Westbrook
9	Manchester, NH	Tricia Lynn	Carl P. Doliber	Judith A. Calabrese
11	Nashua, NH	Christina Elizabeth	Malcolm J. Paradise	Katherine Scangas

12	Nashua, NH	Brandon Vincent	Steven A. Bilotta	Kathleen J. Hanley
12	Nashua, NH	Carrie Ann	Mitchell K. Beland	Mary J. Decato
20	Manchester, NH	Juliet Rose	Martin I. Ramshaw	Geneieve R. Condrell
20	Nashua, NH	Michael Robert	Robert A. Gott	Linda J. Trenholm
21	Manchester, NH	Joshua David	David S. Kimball	Theresa A. Monroe
21	Nashua, NH	Kasey Lynn	Arthur D. Gagnon	Lynda A. Marcotte
22	Nashua, NH	Nicole Crystal Cassidy	Roland R. Cassidy	Cheryl A. Valois
22	Nashua, NH	Erik Karle	Ernest K. Bjork	Denise M. S. Canning
24	Nashua, NH	Daniel William	John J. Kocsis, Jr.	Alana M. Kelly
25	Nashua, NH	Joseph Michael	James M. Flis	Katherine L. Clark
27	Nashua, NH	Jonathan Mitchell	Andre L. Prince	Maryann Stearns
27	Manchester, NH	Jessica Marie	Gregory P. High	Cheryl A. Jalbert
29	Hanover, NH	Sean Thomas	Thomas E. Minnon	Regina B. Ellis
29	Nashua, NH	Sarah Lynn	Gary L. LaRose	Bonnie L. Friedman
29	Nashua, NH	Andre George	Andre G. Fauvel	Patricia A. Bergholm
29	Nashua, NH	Nicole Lyn	Stephen P. Jobin	LuAnn Shepherd
Oct.				
1	Nashua, NH	Amy Lee	Hedley J. Demers	Patricia E. Powell
2	Nashua, NH	Rachel Faye	Elliot Eisenberg	Kathleen E. McGill
4	Nashua, NH	Haven Chase	Charles H. Mower	Beth A. Theis
4	Nashua, NH	Laurie Ann	Norman A. Thibault	Patricia M. Brown
4	Nashua, NH	Michael Frederick	Jeffrey A. East	Michelle M. Francis
6	Manchester, NH	Jonathan William	Richard A. Bean	Dee-Ann Harris
8	Nashua, NH	Joseph Edward	Edward J. Jordan, Jr.	Janice McCarthy
9	Nashua, NH	Andrew Paul	David A. Sarasin	April L. Ryan
11	Nashua, NH	Joel Richard	Richard P. Duprey	Sherrie A. Hamlin
11	Nashua, NH	Jonathan Kirk	Garry H. Heath	Deborah L. Classon
13	Nashua, NH	Stephanie Lisa	David A. Rubin	Irene R. Feinberg
16	Nashua, NH	Lisa Jeanne	Peter P. LaFauci	Nancy J. Suprenant
17	Nashua, NH	Jacob Robert	Richard M. Saari	Carrie L. Rochette
20	Nashua, NH	Kimberly Rose Hollis	Thomas E. Renaud	Jean L. Hollis
24	Nashua, NH	Kristina Cosma	Peter J. Marshall	Cynthia J. Cosma
25	Nashua, NH	Reese Harold	Harold E. Maughan	Dorothy E. Long

28	Nashua, NH	Amber Lynn	William C. Taylor	Linda M. Shuey
29	Manchester, NH	Jenna Louise	Owen E. Matte, Jr.	Cynthia Iverson
29	Nashua, NH	James Hunter	Richard E. Rudolf, Jr.	Susan M. Lough
Nov.				
4	Nashua, NH	Christopher Phillip	Phillip J. Hayes	Tracy A. Bishopric
5	Nashua, NH	Mary Elizabeth	Robert A. Williams	Blanche E. Coleman
6	Nashua, NH	Karen Michele	Michael D. Sherman	Johanna K. Bush
9	Nashua, NH	Lauren Marie	Timothy P. Sharnour	Julianne Harris
10	Nashua, NH	Jaime-Lynn	James R. Byrd	Linda D. Salisbury
11	Nashua, NH	Jesse Michael	Ronald B. Demers	Anna A. Carey
11	Nashua, NH	Richard	David Wheelwright	Linda Joy
12	Nashua, NH	Dalyn Marie	Albert Dellucci	Kellie A. Patten
16	Nashua, NH	Emily Deborah	James F. Lagana	Deborah A. Umbreit
17	Nashua, NH	Andrew John	John H. Bigelow, Jr.	Janis L. Egan
18	Merrimack, NH	Trisha Mae	Edward Samuel, Jr.	Sara D. Tharp
19	Nashua, NH	Joel Christopher	Karl H. Lambert	Merilyn R. O'Flaherty
19	Nashua, NH	Rebecca Mae	Thomas E. Lamb	Elaine M. Davis
20	Nashua, NH	Lisa Angel	Russell R. Poirier	Heather A. White
21	Nashua, NH	Paul Joseph	Roger A. Tremblay	Sharon K. Locke
21	Nashua, NH	Jacob Scott	Larry G. Hooper	Karen L. Moran
22	Nashua, NH	Jack Thomas	Joseph P. Gardner, Jr.	Susan K. Homer
26	Nashua, NH	Steven Michael	Paul J. Doherty	Michele I. Boutin
27	Manchester, NH	John Frederick	John F. Brinley	Judy M. Thomas
Dec.				
2	Nashua, NH	Aaron Christopher	Paul D. Yeaton	Doreen S. Drouin
4	Manchester, NH	Jason Paul	Jonathan N. Adams	Linda Leppert
5	Hanover, NH	William Richard	Richard J. Franchi	Denise M. Meinke
5	Nashua, NH	Rebecca Marie	Darrell E. Fink	Debra A. Lamb
8	Nashua, NH	Taylor Randolph	William A. Edler	Deborah A. Hancock
12	Nashua, NH	Bridget Julia	Russell V. Cardin	Margaret M. LaSalle
15	Nashua, NH	Timothy Ryan	Bruce Bochat	Eileen Byrne
20	Nashua, NH	Amie Kristin	Joseph J. McKenzie	Sharon L. Pack
22	Fitchburg, MA	Jonathan Adam	Kenneth L. Kiper	Martha L. Carpenter
23	Nashua, NH	Christopher Lawrence	Lawrence J. Altling	Diane M. Roderick

26 Nashua, NH
 26 Nashua, NH
 27 Nashua, NH
 27 Nashua, NH
 27 Nashua, NH
 28 Nashua, NH

Faith Allison
 Peter Ronald
 Nicole Michelle
 Katherine Kelley
 Brock Peter
 Jeffrey Thomas

Gene D. Whitcomb
 Ronald G. Simard
 Paul E. Couturier
 John K. O'Leary
 Roger L. Dastous
 Thomas F. Scadova

Jean H. Koenig
 Theresa J. Berthiaume
 Suzanne M. Cormier
 JoAnne M. Kelley
 Maureen A. Hackett
 Donna M. Secord

I hereby certify that the foregoing return of births is correct to my best knowledge and belief.

Attest:

Robert R. Morrill
 Town Clerk of Merrimack, N.H.

DEATHS REGISTERED IN THE TOWN OF MERRIMACK, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1982

Date		Place of Death	Name of Deceased	Age	Place of Burial
Jan.	1	Nashua	D. Virginia Hall	58	Manchester
	5	Manchester	John J. Stancik	72	Nashua
	10	Nashua	Francis J. Pfannenstiel	53	Merrimack
	13	Merrimack	Alice P. Richard	59	Cambridge, MA
	25	Nashua	Matthew J. Marcinkowski	78	Merrimack
	29	Nashua	Henry Niquette	58	Nashua
Feb.	11	Nashua	John E. Winslow	61	Quincy, MA
	24	Manchester	Ethel J. Henderson	45	Merrimack
Mar.	3	Milford	Roy L. Wright	75	Nashua
	17	Nashua	Earl D. Dwire	78	Merrimack
	27	Nashua	Marion M. Kiestlinger	60	Manchester
	30	Nashua	Everett R. Buotte	37	Lawrence, MA
	31	Derry	Marian S. Sloane	76	Concord
Apr.	1	Merrimack	William E. Lawrence	55	Merrimack
	20	Merrimack	Lee J. Bourque	25	Merrimack
	30	Merrimack	David R. Popp	29	Everett, MA
May	5	Nashua	Reginald Winterburn	59	Reading, MA
	30	Manchester	Henry Hock	88	Merrimack
June	3	Nashua	Alice B. Nute	89	Merrimack
	30	Nashua	Stella L. Gilpatrick	76	Merrimack
July	7	Nashua	Salvatore B. Anfuso	54	Merrimack
	16	Nashua	John Janas	66	Merrimack
Aug.	14	Hudson	Mary A. Martin	97	New Haven, CT
	15	Nashua	Crystal Chesborough	3 hrs.	Merrimack
	19	Hanover	Wayne R. Menke	57	Minneapolis, MN
Sept.	5	Merrimack	Luewella M. Bowen	69	Concord
	20	Manchester	Guy W. Littlefield	87	Nashua
	26	Nashua	Josephine Cameratta	75	Merrimack
	26	Manchester	Frances A. Taylor	68	Elmira, NY
	29	Hanover	Sean T. Minnon	1 hr.	Concord
	29	Manchester	Theresa G. M. Adams	58	Manchester
Oct.	4	Merrimack	Richard J. Brown	78	Merrimack
	16	Manchester	Lillian J. Buker	80	Merrimack
	19	Manchester	Mildred Muse	68	Manchester
	21	Merrimack	Victor J. Gosselin	80	Lynn, MA
	28	Merrimack	Rita M. Frisbie	50	Merrimack
Nov.	1	Merrimack	Judith A. Barry	38	Merrimack
	1	Merrimack	Marcel J. Prince	68	Merrimack
	2	Merrimack	Mary B. O'Leary	77	Merrimack
	4	Nashua	Thomas A. Dutton	75	Merrimack
	4	Hanover	Susan M. Holmes	19	Billerica, MA
	4	Manchester	Frances H. Nikonchuk	56	Merrimack
	14	Nashua	Edna C. Young	100	Concord
	24	Nashua	Hazel L. Barry	63	Merrimack
	25	Merrimack	Edgar Thibodeau	72	Merrimack

Dec.	5	Nashua	Andre A. Lavigne	50	Manchester
	11	Manchester	Jesse R. Taylor	74	Elmira, NY
	29	Nashua	Duane C. Gordon Sr.	76	Merrimack
	31	Manchester	Adelard E. Cote	78	Nashua

I hereby certify that the foregoing return of Deaths is correct to my best knowledge and belief.

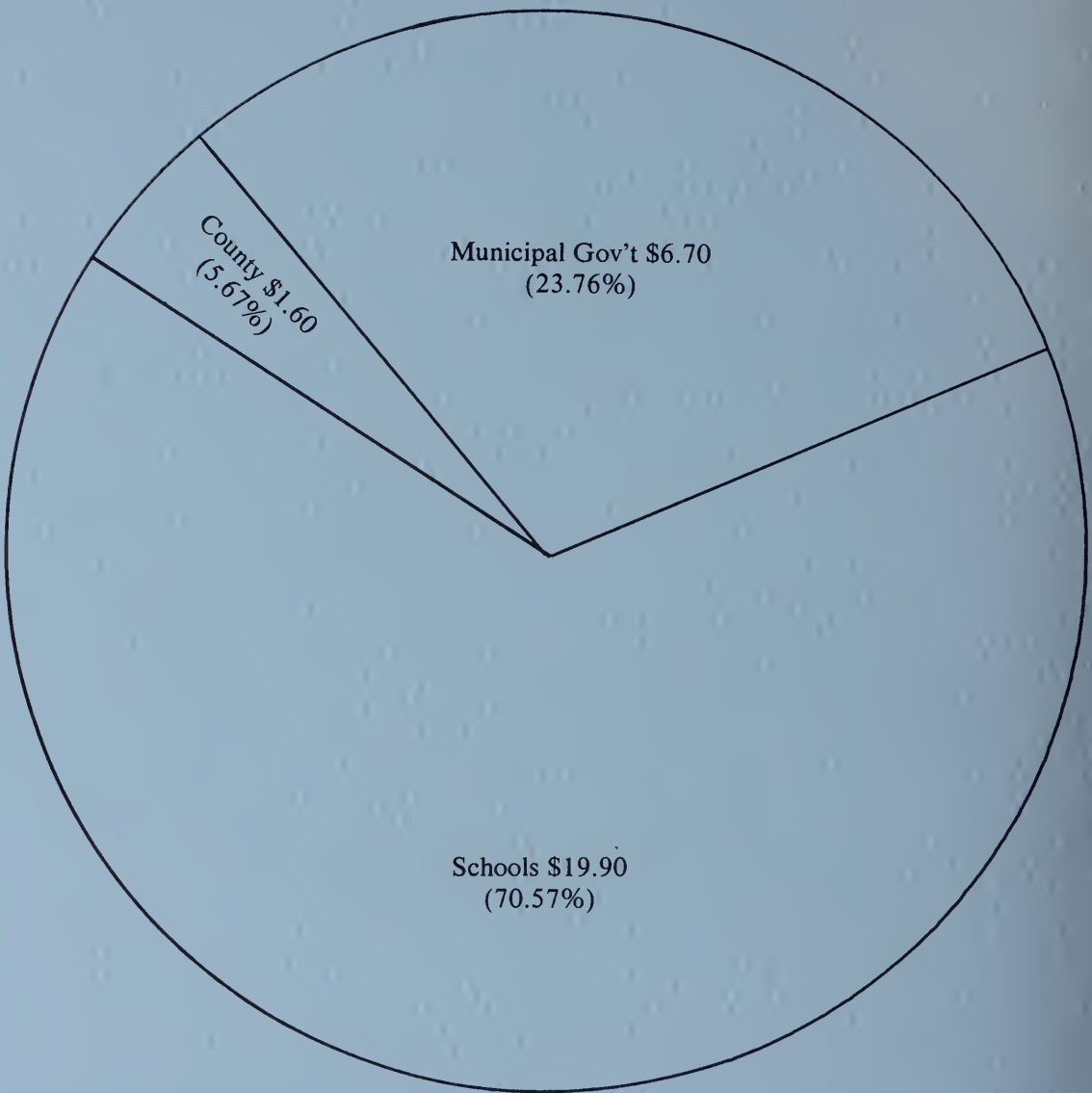
Attest:

Robert R. Morrill
Town Clerk of Merrimack, N.H.

DATES TO REMEMBER

July 1, 1983	Fiscal year begins. Last day to pay first installment on 1983 property taxes without interest penalty.
December 1, 1983	Last day to pay final installment on 1983 property taxes without interest penalty.
February 28, 1984	Presidential primary election.
March 23, 1984	Filing period for elected office begins; ends April 9.
March 27, 1984	Annual Village District meeting.
April 1, 1984	All property, both real and personal, assessed to owner of record this date. Dog licenses available.
April 15, 1984	Last day to file Current Use Application per R.S.A. 79-A:5. Last day for veterans to file permanent application for tax exemption (green card). Applies only to those who have not previously applied in Merrimack, per R.S.A. 72:33. Last day for filing exemption for elderly, blind, handicapped, and tax exempt properties, and for special assessment of residences in industrial or commercial zone, per R.S.A. 75:11. Timber Tax Report of Cut due.
April 23, 1984	FAST DAY (legal holiday in New Hampshire).
May 1, 1984	Dog licenses expire.
May 8, 1984	Annual Town Meeting.
May 31, 1984	Bicycle registration expires. Apply at Merrimack Bicycle Shop.
June 30, 1984	Fiscal year ends.

YOUR 1982 TAX DOLLAR



Total Tax Rate \$28.20 per Thousand